Government of Sind Budget Estimate & Memorandum 1941-42

1309
1.3.41.

Speech of the Honourable Khan Bahadur Allah Bakhsh Muhammad Umer Soomro, O.B.E., Finance Minister, introducing the Budget Estimates for 1941-42 of the Government of Sind.

SIR,

With your permission, I rise to present the Budget Estimates for the financial year 1941-42.

2. A year has gone by since I presented to the Honourable Members of this House the Budget for the current financial year. Throughout these twelve months, the war in Europe has continued with unabated force and though I can see no prospect of its early termination I am confident of our final victory. This tragedy of human civilization has had its repercussions on world trade and finance and the sense of uncertainty that pervades the course of international relations and the course of trade has reacted and will continue to react on the conditions and prospects of this Province also. Though these repercussions cannot but result in making the task of a Finance Minister more difficult, my main anxiety is due to the problem that is staring us in the face, namely, the problem of being able to meet our debt liabilities from the year 1942-43 onwards. Our debts overshadow us so completely that I need make no apology for dealing at length with this unpleasant topic before commencing my main task of explaining to the Honourable Members the results of the year that has come to a close, the prospects of the current financial year and our proposals for the next year.

3. As Honourable Members are aware, our debt is divided into two categories, *viz.*, the Lloyd Barrage debt consisting of the amounts borrowed since 1921 for the construction of the Lloyd Barrage and Canals Construction Project and the consolidated debt made up of amounts borrowed for all other purposes. The consolidated debt is to be repaid in semi-annual equated instalments over a period of 45 years and its repayment does not present any serious difficulty. Certain special orders have been issued for the repayment of the Lloyd Barrage debt. These orders, which took effect from the 1st April 1936, prescribe that this debt is to be funded with effect from the beginning of the year 1942-43 on the basis of the payment to the Central Government of fixed instalments of principal together with interest on the balance outstanding at the close of each year. Until the date of funding, interest will continue to be paid on the outstanding balance from the net receipts of the Barrage at the rates in force on the 31st March 1937, *i.e.*,

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tive

[Price: Rs. 1-8-0 or 2s. 6d.]

Gain or loss on exchange has been worked out on the basis of :—

1*s*. $5\frac{31}{32}$*d.* in the rupee in 1940-41 and

1*s*. 6*d.* in the rupee in the Budget Estimates of 1941-42.

N. B.—For Index to the Civil Budget Estimate, *vide* pages 307—315 *post.*

L (IV) 1852—A

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Schedule of Demands for grants for expenditure for the year 1941-42 submitted to the vote of the Legislative Assembly under Sub Section (2) of Section 79 of the Government of India Act, 1935, and Estimates of expenditure charged upon the Revenues of the Province.

[Figures in thousands of rupees.]

Number of Demand.	Designation of the Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.	
				Charged.	Voted.
		A.—EXPENDITURE FROM REVENUE.			
1	Honourable the Revenue Minister.	Land Revenue	7 Land Revenue ...	*45*	20,44
2	Honourable the Finance Minister.	Provincial Excise	8 Provincial Excise ...	...	5,43
3	Honourable the Revenue Minister.	Stamps	9 Stamps	...	43
4	Honourable the Minister for Education.	Forest	10 Forest	*64*	3,30
5	Honourable the Revenue Minister.	Registration	11 Registration ...	...	89
6	Honourable the Minister for Law and Order.	Charges on account of Motor Vehicles Acts	12 Charges on account of Motor Vehicles Acts ...	...	41
7	Honourable the Revenue Minister.	Other Taxes and Duties	13 Other Taxes and Duties	...	11
	Honourable the Finance Minister.	Interest on works for which Capital Accounts are kept.	17 Interest on works for which Capital Accounts are kept—Irrigation Works	*1,61,72*	...
8	Honourable the Minister for Public Works Department.	Irrigation	XVII—Works for which Capital Accounts are kept—Working Expenses	*3,12*	53,72
9	Do. ...	Do	18 Other Revenue Expenditure financed from ordinary revenues ...	*15*	4,17
	Honourable the Finance Minister.	Debt Service	22 Interest on Debt and other obligations ...	*29*	...
	Do. ...	Do.	23 Appropriation for Reduction or Avoidance of Debt	*404*	...
10	Do. ...	General Administration	25 General Administration.	*7,90*	18,01
11	Honourable the Minister for Law and Order.	Administration of Justice	27 Administration of Justice	*4,30*	8,32
12	Do. ...	Jails and Convict Settlements ...	28 Jails and Convict Settlements	*16*	8,36
13	Do. ...	Police	29 Police	*2,89*	41,39
14	Do. ...	Ports and Pilotage	30 Ports and Pilotage ...	...	1
15	Honourable the Minister for Education.	Education	37 Education ...	...	32,58
16	Honourable the Finance Minister.	Medical	38 Medical	*86*	8,23
17	Do. ...	Public Health	39 Public Health ...	*19*	3,03
18	Honourable the Minister for Agriculture.	Agriculture	40 Agriculture ...	...	10,20
19	Do. ..	Veterinary	41 Veterinary ..	*17*	1,16
20	Honourable the Revenue Minister.	Co-operation	42 Co-operation ...	...	1,06
21	Honourable the Minister for Education.	Industries	43 Industries... ...	...	1,75
22	Honourable the Finance Minister.	Miscellaneous Departments	47 Miscellaneous Departments	*1*	37
23	Honourable the Minister for Public Works Department.	Civil Works	50 Civil Works ...	*1,57*	47,60
24	Honourable the Revenue Minister.	Famine Relief ... — ...	54 Famine— A—Famine Relief ...	...	40
25	Honourable the Finance Minister.	Superannuation allowances and pensions.	55 Superannuation allowances and pensions ...	*8,58*	11,46
26	Do. ...	Commutation of Pensions financed from ordinary revenue	55-A Commutation of Pensions financed from ordinary revenue ...	*20*	2,20
27	Honourable the Minister for Law and Order.	Stationery and Printing	56 Stationery and Printing.	...	4,06
28	Honourable the Finance Minister.	Miscellaneous	57 Miscellaneous ...	*2,13*	2,85
		B.—Expenditure charged to Capital.	Total, Revenue Section ...	*1,99,37*	2,91,94
29	Honourable the Minister for Public Works Department.	Construction of Irrigation, etc., Works ...	68 Construction of Irrigation, etc., Works ...	*—34,30*	33,75
30	Do. ...	Civil Works not charged to Revenue ...	81 Capital account of Civil Works outside the Revenue Account ..	...	...
31	Honourable the Revenue Minister.	Other Provincial works not charged to Revenue	82 Capital account of other Provincial Works outside the Revenue Account ...	...	1
		C.—Expenditure under Debt, Deposits and Advances.	Total, Capital Section ...	*—34,30*	33,76
	Honourable the Finance Minister.	Public Debt	Public Debt	*40,01*	...
32	Do. ...	Advances not bearing Interest ...	Advances not bearing Interest	...	1,65
33	Do. ...	Loans and Advances by Provincial Government.	Loans and Advances by Provincial Government.	...	3,60
			Total, Debt Section ...	*40,01*	5,25
			GRAND TOTAL ...	*2,05,08*	3,30,95

STATEMENTS A AND B
SHOWING REVENUE AND RECEIPTS.

L (III) 1852—1

A.—Statement of the Revenue of the Government of Sind.

Heads of Revenue.	Reference to detailed estimate.	Budget Estimate, 1941-42.	Increase + or decrease − as compared with Revised Estimate. Columns 3 and 5.	Revised Estimate, 1940-41.	Increase + or decrease − as compared with Budget, 1940-41. Columns 5 and 7.	Budget Estimate, 1940-41.	Accounts, 1939-40
1	2	3	4	5	6	7	8
	Pages.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Principal Heads of Revenue—							
IV.—Taxes on Income other than Corporation Tax	15	8,50,000	+68,000	7,82,000	+2,32,000	5,50,000	5,58,000
V.—Salt	15	...	...	...	...	...	..
VII.—Land Revenue	15	34,84,000	+62,000	34,22,000	+3,23,000	30,99,000	36,84,978
VIII.—Provincial Excise	17	34,00,000	+15,000	33,85,000	+3,85,000	30,00,000	36,33,017
IX.—Stamps—							
(a) Non-Judicial ... ... (b) Judicial	19	16,50,000	−24,000	16,74,000	−31,000	17,05,000	17,16,077
X.—Forest	21	6,56,000	−27,000	6,83,000	−5,000	6,88,000	7,76,348
XI.—Registration	22	2,02,000	−13,000	2,15,000	+15,000	2,00,000	2,06,756
XII.—Receipts under Motor Vehicles Acts	23	2,64,000	−26,000	2,90,000	+65,000	2,25,000	2,67,679
XIII.—Other taxes and duties ...	24	7,49,000	−1,40,000	8,89,000	+3,06,000	5,83,000	6,66,120
Total ..		1,12,55,000	−85,000	1,13,40,000	+12,90,000	1,00,50,000	1,15,08,975
Irrigation, Navigation, Embankment and Drainage Works—							
A—Irrigation works—							
XVII.—Works for which capital accounts are kept—							
(1) Productive Works—							
Direct Receipts	25	6,09,700	−92,300	7,02,000	+1,19,800	5,82,200	8,24,708
Portion of Land Revenue due to Works		1,37,60,000	−10,80,000	1,48,40,000	+21,60,000	1,26,80,000	1,43,08,973
Deduct—Working Expenses ...		−48,78,000	+4,77,000	−53,55,000	−3,77,000	−49,78,000	−61,41,072
Net receipts ...		94,91,700	−6,95,300	1,01,87,000	+19,02,800	82,84,200	89,92,609
(2) Unproductive Works—							
Direct Receipts		1,07,300	+34,300	73,000	−17,800	90,800	6,192
Portion of Land Revenue due to Works		9,74,000	+1,07,000	8,67,000	...	8,67,000	2,19,412
Deduct—Working Expenses ...		−8,06,000	+35,000	−8,41,000	−65,000	−7,76,000	−1,84,520
Net receipts ...		2,75,300	+1,76,300	99,000	−82,800	1,81,800	41,084
Deduct—Charges in Civil Department on account of portion of Land Revenue due to works and direct receipts		−5,13,000	+42,000	−5,55,000	−65,000	−4,90,000	−5,23,840
Total, net receipts ..		92,54,000	−4,77,000	97,31,000	+17,55,000	79,76,000	85,09,853
XVIII.—Works for which no capital accounts are kept ...	53	3,52,000	+2,000	3,50,000	+2,000	3,48,000	3,61,718
Debt Service—							
XX.—Interest	54	3,35,000	−1,65,000	5,00,000	+14,000	4,86,000	7,21,179
Carried over ...		2,11,96,000	−7,25,000	2,19,21,000	+30,61,000	1,88,60,000	2,11,01,725

Heads of Revenue.	Reference to detailed estimate.	Budget Estimate, 1941-42.	Increase + or decrease – as compared with Revised Estimate. Columns 3 and 5.	Revised Estimate, 1940-41.	Increase + or decrease – as compared with Budget, 1940-41. Columns 5 and 7.	Budget Estimate, 1940-41.	Accounts, 1939-40.
1	2	3	4	5	6	7	8
	Pages.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		2,11,96,000	− 7,25,000	2,19,21,000	+30,61,000	1,88,60,000	2,11,01,725
Civil Administration—							
XXI.—Administration of Justice ...	55	2,02,000	+ 1,000	2,01,000	− 15,000	2,16,000	1,94,542
XXII.—Jails and Convict Settlements.	56	84,000	+ 8,000	76,000	− 15,000	91,000	1,19,482
XXIII.—Police	57	1,48,000	− 18,000	1,66,000	+ 49,000	1,17,000	1,73,225
XXVI.—Education	58	1,25,000	+ 1,000	1,24,000	+ 11,000	1,13,000	1,18,689
XXVII.—Medical	59	1,78,000	+3,000	1,75,000	+ 6,000	1,69,000	1,66,377
XXVIII.—Public Health ...	60	1,07,000	+ 15,000	92,000	+15,000	77,000	1,35,709
XXIX.—Agriculture	61	2,84,000	− 16,000	3,00,000	+ 56,000	2,44,000	4,07,809
XXX.—Veterinary	62	9,000	−1,000	10,000	..	10,000	8,396
XXXI.—Co-operation	63	29,000	+5,000	24,000	..	24,000	47,456
XXXII.—Industries	64	1,04,000	+15,000	89,000	+4,000	85,000	85,346
XXXVI.—Miscellaneous Departments ...	65	19,000	−2,000	21,000	+ 2,000	19,000	18,673
Total ...		12,89,000	+ 11,000	12,78,000	+ 1,13,000	11,65,000	14,75,704
Civil Works—							
XXXIX.—Civil works	66	26,35,000	−12,29,000	38,64,000	+ 11,47,000	27,17,000	9,95,789
Miscellaneous—							
XLIV.—Receipts in aid of Superannuation	67	93,000	+5,000	88,000	+ 4,000	84,000	90,386
XLV.—Stationery and Printing ...	68	20,000	−4,000	24,000	+4,000	20,000	21,336
XLVI.—Miscellaneous	69	3,08,000	− 9,000	3,17,000	+ 1,85,000	1,32,000	1,79,469
Total ...		4,21,000	−8,000	4,29,000	+ 1,93,000	2,36,000	2,91,191
Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments—							
XLIX.—Grants-in-aid from Central Government	70	1,05,00,000	...	1,05,00,000	...	1,05,00,000	1,05,00,000
L.—Miscellaneous adjustments between Central and Provincial Governments.	70	6,000	−1,000	7,000	− 8,000	15,000	11,810
Total ...		1,05,06,000	−1,000	1,05,07,000	−8,000	1,05,15,000	1,05,11,810
Extraordinary Items—							
LI.—Extraordinary Receipts ...	71	75,00,000	− 5,00,000	80,00,000	+ 15,00,000	65,00,000	85,11,185
Total ...		75,00,000	−5,00,000	80,00,000	+ 15,00,000	65,00,000	85,11,185
GRAND TOTAL ...		4,35,47,000	− 24,52,000	4,59,99,000	+60,06,000	3,99,93,000	4,28,87,404

B.—Statement of the Receipts of the Government of Sind under Debt Heads.

Receipts.	Reference to detailed estimate.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Revenue from (Statement A)		4,35,47,000	4,59,99,000	3,99,93,000	4,28,87,404
Excess of revenue over expenditure met from Revenue—		1,00,000	2,84,000	1,46,000	23,79,460
Debt, Deposits, etc., heads—					
Public Debt—Loans from the Central Government	72	...	...	...	...
Unfunded Debt—					
State Provident Funds		11,41,000	11,31,000	11,21,000	10,49,451
Deposits not bearing interest—					
Famine Relief Fund		36,000	35,000	36,000	34,241
Appropriation for reduction or avoidance of debt		4,04,000	3,88,000	3,88,000	3,71,736
Depreciation Reserve Fund—Government Presses		12,000	13,000	10,000	11,783
Transfers from Famine Relief Fund ...		...	...	...	...
Deposits of Local Funds		85,65,000	85,65,000	82,43,000	83,78,722
Departmental and Judicial Deposits—					
Civil Deposits	73	1,07,39,000	1,07,49,000	1,01,75,000	1,08,56,633
Other Accounts—					
Subventions from Central Road Fund ...		20,12,000	26,91,000	13,57,000	5,80,375
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas		83,000	51,000	98,800	57,824
Deposit Account of grants made by the Imperial Council of Agricultural Research		30,000	46,000	23,200	8,003
Deposit Account of grants from the Central Government for the Development of Handloom Industries ...		...	..	...	12,834
Central Cotton Committee Research Fund.		1,44,000	99,000	67,000	58,915
Fund for Sind Buildings		..	...	...	...
Advances	74	3,29,000	3,29,000	4,58,000	3,88,694
Suspense	74	9,05,75,000	11,07,85,000	11,01,01,000	9,80,78,390
Loans and Advances by Provincial Government.	75	3,29,000	4,30,000	3,31,000	3,98,579
Remittances	75	4,93,42,000	4,93,42,000	4,51,45,000	4,79,10,354
Total, Debt Heads ...		16,37,41,000	18,46,54,000	17,75,54,000	16,81,96,534
Total, Receipts ...		20,72,88,000	23,06,53,000	21,75,47,000	21,10,83,938
Opening balance ..		9,97,000	27,98,000	8,82,000	30,07,085
GRAND TOTAL ...		20,82,85,000	23,34,51,000	21,84,29,000	21,40,91,023

STATEMENTS C AND D SHOWING EXPENDITURE AND DISBURSEMENTS.

L (III) 1852—2

C.—Statement of the Expenditure charged

Heads of Expenditure.	Reference to detailed estimate.	Budget Estimate, 1941-42. Charged.	Voted.	Total.	Increase + or decrease – as compared with the Revised Estimate, 1940-41. Columns 5 and 9.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	
DIRECT DEMANDS ON THE REVENUE—					
7.—Land Revenue	77	*45,000*	20,44,000	20,89,000	+65,000
8.—Provincial Excise	88	...	5,43,000	5,43,000	+53,000
9.—Stamps	91	...	43,000	43,000	+4,000
10.—Forest	93	*64,000*	3,30,000	3,94,000	+2,000
11.—Registration	96	...	89,000	89,000	+1,000
12.—Charges on account of Motor Vehicles Acts...	98	...	41,000	41,000	+11,000
13.—Other Taxes and Duties	100	...	11,000	11,000	...
Total ...		*1,09,000*	31,01,000	32,10,000	+1,36,000
IRRIGATION REVENUE ACCOUNT—					
17.—Interest on Works for which capital accounts are kept—Irrigation Works	102	*1,61,72,000*	..	1,61,72,000	–10,01,000
18.—Other Revenue Expenditure financed from ordinary revenues—					
A.—Irrigation Works	103	*15,000*	4,17,000	4,32,000	–2,96,000
18 (1).—Other Revenue Expenditure financed from Famine Relief Fund	110	...	...	...	...
Total ...		*1,61,87,000*	4,17,000	1,66,04,000	–12,97,000
IRRIGATION CAPITAL ACCOUNT (CHARGED TO REVENUE)—					
19.—Construction of Irrigation Works—					
A.—Financed from Famine Relief Fund ...	110	...	...	...	..
B.—Financed from Ordinary Revenues ...	110	...	...	...	...
Total ...		...	..	...	...
DEBT SERVICES—					
22.—Interest on Debt and other obligations ...	111	*29,000*	...	29,000	–80,000
23.—Appropriation for Reduction or Avoidance of Debt	112	*4,04,000*	...	4,04,000	+16,000
Total ...		*4,33,000*	...	4,33,000	–64,000
CIVIL ADMINISTRATION—					
25.—General Administration	113	*7,90,000*	18,01,000	25,91,000	+1,67,000
27.—Administration of Justice	135	*4,30,000*	8,32,000	12,62,000	–88,000
28.—Jails and Convict Settlements	147	*16,000*	8,36,000	8,52,000	+42,000
Carried over ...		*12,36,000*	34,69,000	47,05,000	+1,21,000
		1,67,29,000	35,18,000	2,02,47,000	–12,25,000

Revised Estimate, 1940-41.			Increase + or decrease — as compared with Budget estimate, 1940-41. Columns 9 and 13.	Budget Estimate, 1940-41.			Accounts, 1939-40.		
Charged.	Voted.	Total.		Charged.	Voted.	Total.	Charged.	Voted.	Total.
7	8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
32,000	19,92,000	20,24,000	+ 1,35,000	11,000	18,78,000	18,89,000	11,038	17,81,015	17,92,053
...	4,90,000	4,90,000	+ 3,000	...	4,87,000	4,87,000	13,916	4,93,921	5,07,837
...	39,000	39,000	—1,000	...	40,000	40,000	...	39,968	39,968
60,000	3,32,000	3,92,000	—16,000	65,000	3,43,000	4,08,000	63,650	3,09,091	3,72,741
...	88,000	88,000	—2,000	...	90,000	90,000	...	86,062	86,062
...	30,000	30,000	+ 7,000	...	23,000	23,000	...	17,860	17,860
...	11,000	11,000	+ 1,000	...	10,000	10,000	...	9,379	9,379
92,000	29,82,000	30,74,000	+ 1,27,000	76,000	28,71,000	29,47,000	88,604	27,37,296	28,25,900
1,71,73,000	...	1,71,73,000	+ 32,42,000	1,39,31,000	...	1,39,31,000	1,66,29,068	...	1,66,29,068
23,000	7,05,000	7,28,000	+ 3,20,000	16,000	3,92,000	4,08,000	11,603	4,26,168	4,37,771
...	...	...	...	...	...	...	...	...	...
1,71,96,000	7,05,000	1,79,01,000	+ 35,62,000	1,39,47,000	3,92,000	1,43,39,000	1,66,40,671	4,26,168	1,70,66,839
...	...	...	...						
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
1,09,000	...	1,09,000	+ 2,000	1,07,000	...	1,07,000	1,45,493	..	1,45,493
3,88,000	...	3,88,000	...	3,88,000	...	3,88,000	3,71,736	...	3,71,736
4,97,000	..	4,97,000	+ 2,000	4,95,000	...	4,95,000	5,17,229	...	5,17,229
7,39,000	16,85,000	24,24,000	—81,000	7,99,000	17,06,000	25,05,000	7,45,872	16,43,171	23,89,043
4,50,000	9,00,000	13,50,000	+ 72,000	4,47,000	8,31,000	12,78,000	4,54,850	8,31,149	12,85,999
11,000	7,99,000	8,10,000	+ 1,50,000	11,000	6,49,000	6,60,000	10,918	6,42,594	6,53,512
12,00,000	33,84,000	45,84,000	+ 1,41,000	12,57,000	31,86,000	44,43,000	12,11,640	31,16,914	43,28,554
1,77,85,000	36,87,000	2,14,72,000	+ 36,91,000	1,45,18,000	32,63,000	1,77,81,000	1,72,46,504	31,63,464	2,04,09,968

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1941-42 Charged.	Voted.	Total.	Increase + or decrease – as compared with the Revised Estimate, 1940-41. Columns 5 and 9.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		*1,67,29,000*	35,18,000	2,02,47,000	—12,25,000
		12,36,000	34,69,000	47,05,000	+1,21,000
CIVIL ADMINISTRATION—*contd.*					
29.—Police	155	*2,89,000*	41,39,000	44,28,000	+ 71,000
30.—Ports and Pilotage	170	...	1,000	1,000	...
37.—Education	171	..	32,58,000	32,58,000	+ 1,15,000
38.—Medical	182	*86,000*	8,23,000	9,09,000	—56,000
39.—Public Health	191	*19,000*	3,03,000	3,22,000	+ 5,000
40.—Agriculture	199	..	10,20,000	10,20,000	—38,000
41.—Veterinary	208	*17,000*	1,16,000	1,33,000	+ 11,000
42.—Co-operation	212	...	1,06,000	1,06,000	—16,000
43.—Industries	216	..	1,75,000	1,75,000	+ 38,000
47.—Miscellaneous Departments	224	*1,000*	37,000	38,000	+ 6,000
Total ...		*16,48,000*	1,34,47,000	1,50,95,000	+ 2,57,000
CIVIL WORKS—					
50.—Civil Works	229	*1,57,000*	47,60,000	49,17,000	—11,81,000
Total ...		*1,57,000*	47,60,000	49,17,000	—11,81,000
Carried over ...		*1,85,34,000*	2,17,25,000	4,02,59,000	—21,49,000

Revised Estimate, 1940-41.			Increase + or decrease – as compared with the Budget Estimate, 1940-41. Columns 9 and 13.	Budget Estimate, 1940-41.			Accounts, 1939-40.		
Charged.	Voted.	Total.		Charged.	Voted.	Total.	Charged.	Voted.	Total.
7	8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,77,85,000	36,87,000	2,14,72,000	+36,91,000	1,45,18,000	32,63,000	1,77,81,000	1,72,46,504	31,63,464	2,04,00,968
12,00,000	33,84,000	45,84,000	+1,41,000	12,57,000	31,86,000	44,43,000	12,11,640	31,16,914	43,28,554
2,53,000	41,04,000	43,57,000	−1,000	2,61,000	40,97,000	43,58,000	2,40,577	39,29,819	41,70,396
...	1,000	1,000	...	...	1,000	1,000	...	1,450	1,450
...	31,43,000	31,43,000	−2,000	2,000	31,43,000	31,45,000	...	31,30,892	31,30,892
84,000	8,81,000	9,65,000	+1,05,000	69,000	7,91,000	8,60,000	67,604	7,85,864	8,53,468
14,000	3,03,000	3,17,000	−1,000	14,000	3,04,000	3,18,000	14,099	2,52,323	2,66,422
...	10.58,000	10,58,000	+1,28,000	...	9,30,000	9,30,000	...	9,67,057	9,67,057
25,000	97,000	1,22,000	−3,000	24,000	1,01,000	1,25,000	23,345	99,706	1,23,051
20,000	1,02,000	1,22,000	+4,000	20,000	98,000	1,18,000	18,535	1,04,354	1,22,889
...	1,37,000	1,37,000	−31,000	...	1,68,000	1,68,000	...	90,703	90,703
1,000	31,000	32,000	−9,000	1,000	40,000	41,000	1,138	29,250	30,388
15,97,000	1,32,41,000	1,48,38,000	+3,31,000	16,48,000	1,28,59,000	1,45,07,000	15,76,938	1,25,08,332	1,40,85,270
8,09,000	52,89,000	60,98,000	+14,88,000	8,56,000	37,54,000	46,10,000	2,83,458	27,50,294	30,33,752
8,09,000	52,89,000	60,98,000	+14,88,000	8,56,000	37,54,000	46,10,000	2,83,458	27,50,294	30,33,752
2,01,91,000	2,22,17,000	4,24,08,000	+55,10,000	1,70,22,000	1,98,76,000	3,68,98,000	1,91,06,900	1,84,22,090	3,75,28,990

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1941-42. Charged.	Voted.	Total.	Increase + or decrease — as compared with the Revised Estimate, 1940-41. Columns 5 and 9.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		*1,85,34,000*	2,17,25,000	4,02,59,000	—21,49,000
MISCELLANEOUS—					
54—Famine—					
A.—Famine Relief	253	...	40,000	40,000	—50,000
B.—Transfers to Famine Relief Fund ...		...	...	...	...
55.—Superannuation Allowances and Pensions ..	254	*8,58,000*	11,46,000	20,04,000	+39,000
55-A.—Commutation of Pensions financed from Ordinary Revenue	257	*20,000*	2,20,000	2,40,000	—35,000
56.—Stationery and Printing... ...	258	...	4,06,000	4,06,000	+4,000
57.—Miscellaneous	262	*2,13,000*	2,85,000	4,98,000	—77,000
Total ...		*10,91,000*	20,97,000	31,88,000	—1,19,000
Total Expenditure met from Revenue ...		*1,96,25,000*	2,38,22,000	4,34,47,000	—22,68,000

Revised Estimate, 1940-41.			Increase + or decrease — as compared with the Budget Estimate, 1940-41. Columns 9 and 13.	Budget Estimate, 1940-41.			Accounts, 1939-40.		
Charged.	Voted.	Total.		Charged.	Voted.	Total.	Charged.	Voted.	Total.
7	8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,01,91,000	2,22,17,000	4,24,08,000	+55,10,000	*1,70,22,000*	1,98,76,000	3,68,98,000	*1,91,06,900*	1,84,22,090	3,75,28,990
...	90,000	90,000	+40,000	...	50,000	50,000	...	33,679	33,679
...	...	..	..	...	...	...	...	...	..
8,35,000	11,30,000	19,65,000	+67,000	*8,48,000*	10,50,000	18,98,000	*8,16,285*	10,93,175	19,09,460
25,000	2,50,000	2,75,000	+70,000	*25,000*	1,80,000	2,05,000	*8,660*	2,09,990	2,18,650
...	4,02,000	4,02,000	+7,000	...	3,95,000	3,95,000	...	3,60,175	3,60,175
2,08,000	3,67,000	5,75,000	+1,74,000	*61,000*	3,40,000	4,01,000	*1,00,180*	3,56,810	4,56,990
10,68,000	22,39,000	33,07,000	+3,58,000	*9,34,000*	20,15,000	29,49,000	*9,25,125*	20,53,829	29,78,954
2,12,59,000	2,44,56,000	4,57,15,000	+58,68,000	*1,79,56,000*	2,18,91,000	3,98,47,000	*2,00,32,025*	2,04,75,919	4,05,07,944

D.—Statement of Disbursement of the Government of

Disbursements.	Reference to detailed Estimate.	Budget Estimate, 1941-42. Charged.	Voted.	Total.
1	2	3	4	5
	Pages.	Rs.	Rs.	Rs.
Expenditure from (Statement C)—		1,96,25,000	2,38,22,000	4,34,47,000
Excess of expenditure over revenue				
Capital Account not charged to Revenue—				
68. Construction of Irrigation Works	266	—34,30,000	33,75,000	—55,000
81. Capital Account of Civil Works outside the Revenue Account ...	282	...	...	...
82. Capital Account of other Provincial Works outside the Revenue Account.	284	...	—2,03,000	—2,03,000
83. Payments of commuted value of pensions	285	...	...	...
85. Payments to Retrenched Personnel		..	...	...
Total, Capital Account not charged to Revenue ...		—34,30,000	31,72,000	—2,58,000
Debt, Deposits, etc, Heads—				
Public Debt—Loans from the Central Government	286	40,01,000	...	40,01,000
Unfunded Debt—				
State Provident Funds		7,90,000	...	7,90,000
Deposits not bearing interest—				
Famine Relief Fund		36,000	...	36,000
Appropriation for reduction or avoidance of debt	287	...	...	...
Depreciation Reserve Fund—Government Presses		1,000	...	1,000
Transfers from Famine Relief Fund		...	...	...
Deposits of Local Funds		82,97,000	...	82,97,000
Departmental and Judicial Deposits—				
Civil Deposits		1,06,61,000	...	1,06,61,000
Other Accounts—				
Subventions from Central Road Fund	288	20,12,000	...	20,12,000
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas.		83,000	...	83,000
Deposit Account of grants made by the Imperial Council of Agricultural Research.		30,000	...	30,000
Deposit Account of grants from the Central Government for the Development of Handloom Industries.		12,000	...	12,000
Central Cotton Committee Research Fund				
Fund for Sind Buildings		1,44,000	...	1,44,000
Advances	289	4,29,000	...	4,29,000
Suspense		1,60,000	1,65,000	3,25,000
Loans and Advances by Provincial Government	290	8,70,75,000	...	8,70,75,000
Remittances		...	3,60,000	3,60,000
		4,93,44,000	...	4,93,44,000
Total, Debt, etc. Heads ...		16,30,75,000	5,25,000	16,36,00,000
Total, Disbursements ...		17,92,70,000	2,75,19,000	20,67,89,000
Closing Balance ...				14,96,000
GRAND TOTAL ...				20,82,85,000

Revised Estimate, 1940-41.			Budget Estimate, 1940-41.			Accounts, 1939-40.		
Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,12,59,000	2,44,56,000	4,57,15,000	*1,79,56,000*	2,18,91,000	3,98,47,000	*2,00,32,025*	2,04,75,919	4,05,07,944
−42,61,000	29,54,000	−13,07,000	*−6,93,000*	23,75,000	16,82,000	*−37,00,821*	17,32,905	−19,67,916
...	1,000	1,000	*1,000*	26,000	27,000	*465*	11,685	12,150
...	−1,21,000	−1,21,000	...	−47,000	−47,000	...	−1,52,877	−1,52,877
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	−1,143	−1,143
−42,61,000	28,34,000	−14,27,000	*−6,92,000*	23,54,000	16,62,000	*−37,00,356*	15,90,570	−21,09,786
51,87,000	...	51,87,000	*12,42,000*	...	12,42,000	*38,91,398*	...	38,91,398
8,15,000	...	8,15,000	*7,00,000*	...	7,00,000	*6,57,658*	...	6,57,658
35,000	...	35,000	*69,000*	...	69,000	*34,174*	...	34,174
...	...	...	...	...	...	...	...	...
5,000	...	5,000	*5,000*	...	5,000	*1,784*	...	1,784
...	...	...	...	...	...	...	...	...
82,97,000	...	82,97,000	*85,15,000*	...	85,15,000	*85,19,102*	...	85,19,102
1,06,71,000	...	1,06,71,000	*96,86,000*	...	96,86,000	*1,00,95,845*	...	1,00,95,845
26,91,000	...	26,91,000	*13,57,000*	...	13,57,000	*5,24,077*	...	5,24,077
77,000	...	77,000	*98,900*	...	98,900	*60,650*	...	60,650
46,000	...	46,000	*23,400*	...	23,400	*8,001*	...	8,001
6,000	...	6,000	*14,700*	...	14,700	*3,677*	...	3,677
99,000	...	99,000	*67,000*	...	67,000	*60,056*	...	60,056
9,42,000	...	9,42,000	*12,00,000*	...	12,00,000	*2,07,350*	...	2,07,350
1,67,000	1,65,000	3,32,000	*2,58,000*	1,75,000	4,33,000	*1,59,230*	1,64,419	3,23,649
10,93,33,000	...	10,93,33,000	*10,61,44,000*	...	10,61,44,000	*10,05,86,951*	...	10,05,86,951
...	2,86,000	2,86,000	...	1,81,000	1,81,000	...	97,354	97,354
4,93,44,000	...	4,93,44,000	*4,51,47,000*	...	4,51,47,000	*4,78,23,286*	...	4,78,23,286
18,77,15,000	4,51,000	18,81,66,000	*17,45,27,000*	3,56,000	17,48,83,000	*17,26,33,239*	2,61,773	17,28,95,012
20,47,13,000	2,77,41,000	23,24,54,000	*19,17,91,000*	2,46,01,000	21,63,92,000	*18,89,64,908*	2,23,28,262	21,12,93,170
		9,97,000			20,37,000			27,97,853
		23,34,51,000			21,84,29,000			21,40,91,023

CIVIL BUDGET ESTIMATE OF PROVINCIAL REVENUE AND RECEIPTS

FOR THE YEAR

1941-42

	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX.					
Share of net proceeds assigned to provinces ...		8,50,000	7,82,000	5,50,000	5,58,000
V.—SALT.					
Share of net proceeds assigned to provinces ...		...	...	...	...
VII.—LAND REVENUE.					
Ordinary revenue	VII-A	1,80,00,000	1,90,00,000	1,66,00,000	1,80,81,661
Recoveries of overpayments		1,000	1,000	1,000	1,458
Sale Proceeds of waste lands and Redemption of Land Tax		1,25,000	50,000	...	...
Miscellaneous	VII-B	1,08,000	1,34,000	84,000	2,83,685
Recoveries on account of Survey and Settlement Charges...	VII-C	7,000	5,000	10,000	5,365
Collection of payments for services rendered ...		30,000	30,000	17,000	43,494
Deduct—Portion of land revenue due to irrigation (*vide* page 30), etc. for which capital accounts are kept ... ... *Deduct*—Portion of land revenue due to irrigation (*vide* page 53), etc., for which no capital accounts are kept	...	—1,45,62,000	—1,54,91,000	—1,33,96,000	—1,43,53,378
Total, Land Revenue ...		37,09,000	37,29,000	33,16,000	40,62,285
Deduct—Refunds		—2,25,000	—3,07,000	—2,17,000	—3,77,307
TOTAL ...		34,84,000	34,22,000	30,99,000	36,84,978

VII.—LAND REVENUE.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. VII-A.				
LAND REVENUE.				
Ordinary Revenue.				
Fixed Collections—				
Ordinary fixed revenue	10,00,000	8,85,000	8,85,000	11,20,167
Revenue from Canals	1,65,00,000	1,75,80,000	1,51,80,000	1,64,21,492
Fluctuating Collections—				
Miscellaneous land revenue appearing in Tharavbands	5,00,000	5,35,000	5,35,000	5,40,002
TOTAL ...	1,80,00,000	1,90,00,000	1,66,00,000	1,80,81,661
DETAILED ACCOUNT No. VII-B.				
LAND REVENUE.				
Miscellaneous.				
Miscellaneous receipts	1,08,000	1,34,000	84,000	2,83,685
TOTAL ...	1,08,000	1,34,000	84,000	2,83,685
DETAILED ACCOUNT No. VII-C.				
LAND REVENUE.				
Recoveries on account of Survey and Settlement charges.				
Recoveries on account of City Survey operations	3,500	2,000	7,000	2,415
Recoveries on account of cost of boundary marks recoverable from land holders	3,500	3,000	3,000	2,950
Recoveries on account of Pot-Hissa Survey Operations	...	...	...	...
TOTAL ..	7,000	5,000	10,000	5,365

VIII—PROVINCIAL EXCISE.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
Country spirits	VIII-A	18,00,000	17,45,000	16,00,000	18,17,540
Country fermented liquor	VIII-B	24,000	25,000	22,000	28,365
Malt liquors	VIII-C	9,000	10,000	9,000	10,635
Wines and spirits (Foreign liquors other than beer, medicated wines and commercial spirits) ..	VIII-D	4,02,000	4,22,000	4,00,000	5,98,921
Receipts from commercial spirits including denatured spirits and medicated wines		20,000	20,000	31,000	36,333
Opium	VIII-E	4,41,000	4,36,000	4,20,000	4,61,405
Duty on medicinal and toilet preparations containing alcohol, opium, etc.		14,000	14,000	...	89
Hemp and other drugs	VIII-F	3,95,000	4,00,000	2,33,000	4,37,410
Receipts from Distilleries	VIII-G	4,45,000	4,42,000	3,92,000	4,46,630
Fines, confiscations and miscellaneous	VIII-H	8,000	10,000	9,000	8,960
Recoveries of overpayments		...	...	...	282
Collection of payments for services rendered ...		6,000	6,000	...	6,453
Receipts in England..		...	...	...	...
Loss or gain by exchange		...	...	...	...
TOTAL ...		35,64,000	35,30,000	31,16,000	38,53,023
Deduct—Refunds		—1,64,000	—1,45,000	—1,16,000	—2,20,006
TOTAL ...		34,00,000	33,85,000	30,00,000	36,33,017

DETAILED ACCOUNT No. VIII-A.

PROVINCIAL EXCISE.

Country Spirits.

DETAILS.				
Still-head duty	13,00,000	12,50,000	11,25,000	12,53,276
Licence fees (*a*)	5,00,000	4,95,000	4,75,000	5,64,264
TOTAL ...	18,00,000	17,45,000	16,00,000	18,17,540

DETAILED ACCOUNT No. VIII-B.

PROVINCIAL EXCISE.

Country Fermented Liquor.

DETAILS.				
Tree-tax receipts	4,000	4,000	2,000	4,690
Licence fees (*a*)	20,000	21,000	20,000	23,675
TOTAL ...	24,000	25,000	22,000	28,365

DETAILED ACCOUNT No. VIII-C.

PROVINCIAL EXCISE.

Malt Liquors.

DETAILS.				
Duty on beer manufactured in India	4,000	3,000	1,000	1,806
Licence fees for sale of beer manufactured in India or elsewhere ...	5,000	7,000	8,000	8,829
TOTAL ...	9,000	10,000	9,000	10,635

(*a*) Include vend fees also.

VIII—PROVINCIAL EXCISE.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. VIII-D.				
PROVINCIAL EXCISE.				
Wines and Spirits (Foreign liquors other than beer, medicated wines and Commercial Spirits).				
DETAILS.				
Duty on Wines and Spirits manufactured in India and classed as Foreign Liquor	2,000	12,000	2,000	71,082
Licence fees for the sale of Foreign Liquor generally whether imported or manufactured in India	2,25,000	2,35,000	2,23,000	3,18,843
Excise pass fee on Foreign Liquor	1,75,000	1,75,000	1,75,000	2,08,996
TOTAL ...	4,02,000	4,22,000	4,00,000	5,98,921
DETAILED ACCOUNT No. VIII-E.				
PROVINCIAL EXCISE.				
Opium.				
DETAILS.				
Cost price of Excise Opium	73,000	78,000	90,000	94,860
Gain on sale of Excise Opium	2,08,000	1,85,000	1,80,000	1,96,493
Licence fees (*a*)	1,60,000	1,73,000	1,50,000	1,70,052
TOTAL ...	4,41,000	4,36,000	4,20,000	4,61,405
DETAILED ACCOUNT No. VIII-F.				
PROVINCIAL EXCISE.				
Hemp and other Drugs.				
DETAILS.				
Duty on Ganja	1,20,000	1,25,000	26,000	39,795
Duty on Bhang	1,40,000	1,43,000	1,07,000	1,35,521
Duty on Charas	...	...	...	1,05,650
Licence fees (including warehouse dues) (*a*)	1,35,000	1,32,000	1,00,000	1,56,444
TOTAL ...	3,95,000	4,00,000	2,33,000	4,37,410
DETAILED ACCOUNT No. VIII-G.				
Receipts from Distilleries.				
DETAILS.				
Sale proceeds of country liquor.				
Cost price of country liquor }	2,45,000	2,18,000	1,80,000	1,62,634
Bottling charges }	...	...	...	50,865
Miscellaneous including gain on liquor	2,00,000	2,24,000	2,12,000	2,33,131
TOTAL ...	4,45,000	4,42,000	3,92,000	4,46,630
DETAILED ACCOUNT No. VIII-H.				
PROVINCIAL EXCISE.				
Fines, Confiscations and Miscellaneous.				
DETAILS.				
Fines and forfeitures	3,000	3,000	3,000	3,768
Miscellaneous	5,000	7,000	6,000	5,192
TOTAL ...	8,000	10,000	9,000	8,960

(*a*) Include vend fees also.

IX—STAMPS	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
A.—Non-Judicial—					
SALE OF OTHER NON-JUDICIAL STAMPS	IX-A	9,00,000	9,72,000	9,38,000	9,07,223
DUTY ON IMPRESSING DOCUMENTS	IX-B	6,000	6,000	6,000	7,828
FINES AND PENALTIES		4,000	6,000	5,000	4,118
MISCELLANEOUS	IX-C	...	...	...	126
TOTAL ...		9,10,000	9,84,000	9,49,000	9,19,295
Deduct—REFUNDS ...		—15,000	—19,000	—13,000	—20,882
TOTAL A—NON-JUDICIAL STAMPS ...		8,95,000	9,65,000	9,36,000	8,98,413
B.—Judicial—					
COURT FEES REALISED IN STAMPS		7,57,000	7,12,000	7,73,000	8,18,886
FINES AND PENALTIES		...	...	...	62
MISCELLANEOUS	IX-D	...	1,000	...	126
TOTAL ...		7,57,000	7,13,000	7,73,000	8,19,074
Deduct—REFUNDS ...		—2,000	—4,000	—4,000	—1,410
TOTAL B—JUDICIAL STAMPS ...		7,55,000	7,09,000	7,69,000	8,17,664
GRAND TOTAL ...		16,50,000	16,74,000	17,05,000	17,16,077

DETAILED ACCOUNT No. IX-A.
STAMPS (Non-Judicial).
Sale of other Non-Judicial Stamps.

	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
SALE OF GENERAL (NON-JUDICIAL) STAMPS.				
Impressed Stamps—				
Impressed Stamp Papers	4,27,600		4,37,000	4,25,382
Bills of Lading	20,000		23,000	28,914
Hundi Stamped Papers	11,000		24,000	16,894
Special Impressed (Adhesive) Labels—				
Hundis or Bills of Exchange denoted with Special Adhesive Stamps ...	43,000		40,000	41,227
Insurance Policies	...		...	...
Advocates, Vakils and Attorneys (High Court)	13,000		20,500	13,450
Unstamped Documents	2,27,000		2,24,000	2,24,227
Insurance Stamps	13,000		10,000	11,817
Foreign Bill Stamps—				
Foreign Bills	32,000		40,000	32,986
Notarial	1,000		700	928
Share Transfer Stamps	14,000		14,700	12,361
Agreement Stamps	300		400	377
Brokers' Notes Stamps	600		700	632
Other Non-Judicial Revenue Stamps	97,500		1,03,000	98,028
TOTAL ...	9,00,000	9,72,000	9,38,000	9,07,223

DETAILED ACCOUNT No. IX-B. STAMPS (Non-Judicial). Duty on Impressing Documents.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Duty on embossing receipts and other Stamps	1,000		1,400	1,419
Duty on embossing two-anna Stamps on forms of agreements and contracts	400		...	318
Duty on documents voluntarily brought for adjudication (sec. 31, Act II of 1899)	...		...	12
Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899	4,600		4,600	5,949
Other Items	...		...	130
TOTAL ...	6,000	6,000	6,000	7,828

DETAILED ACCOUNT No. IX-C. STAMPS (Non-Judicial). Miscellaneous	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
Composition Duty	...		...	...
Adjudication Fees	...		..	73
Other Items	...		...	53
TOTAL ...	...	...	...	126

DETAILED ACCOUNT No. IX-D. STAMPS (Judicial). Miscellaneous.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
Composition of Stamp Duty	...		...	...
Adjudication Fees	...		...	...
Other Items	...		...	126
TOTAL ...	...	1,000	...	126

X.—FOREST.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate 1940-41.	Accounts, 1939 40.
		Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY	X-A	4,200	4,000	5,200	3,612
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS ...	X-B	5,57,100	5,90,000	6,05,500	6,83,516
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE		200	200	500	185
IV.—MISCELLANEOUS	X-C	97,700	89,800	79,500	91,143
FOR ROUNDING ...		—500		+300	...
TOTAL ...		6,58,700	6,84,000	6,91,000	7,78,456
Deduct—REFUNDS ...		—2,700	—1,000	—3,000	—2,108
TOTAL ...		6,56,000	6,83,000	6,88,000	7,76,348

DETAILED ACCOUNT No. X-A.

FOREST.

Timber, etc., removed from the Forests by Government Agency.

	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate 1940-41.	Accounts, 1939 40.
(a) Timber	3,000		4,000	
(b) Firewood and charcoal	1,000		1,000	
(c) Grass and other minor produce	200		200	
TOTAL ...	4,200	4,000	5,200	3,612

DETAILED ACCOUNT No. X-B.

FOREST.

Timber, etc., removed from the Forests by Consumers or Purchasers.

	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate 1940-41.	Accounts, 1939 40.
(a) Timber	88,000		88,000	
(b) Firewood and charcoal	3,69,100		4,30,000	
(c) Grazing and fodder grass	85,000		72,000	
(d) Other minor produce	15,000		15,500	
TOTAL ...	5,57,100	5,90,000	6,05,500	6,83,516

DETAILED ACCOUNT No. X-C.

FOREST.

Miscellaneous.

	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate 1940-41.	Accounts, 1939 40.
(a) Fines and Forfeitures	2,500		4,300	
(b) Refunds	200		200	
(c) Other sources	95,000		75,000	
(d) Recovery of Establishment charges	...		...	
TOTAL ...	97,700	89,800	79,500	91,143

XI—REGISTRATION.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS		1,99,000	2,12,000	1,96,700	2,03,026
FEES FOR COPIES OF REGISTERED DOCUMENTS		2,500	2,700	2,500	2,593
MISCELLANEOUS	XI-A	1,700	2,100	1,900	1,706
TOTAL ...		2,03,200	2,16,800	2,01,100	2,07,325
Deduct—REFUNDS ...		—1,100	—2,000	—1,100	—569
FOR ROUNDING		—100	+200	...	...
TOTAL ...		2,02,000	2,15,000	2,00,000	2,06,756

DETAILED ACCOUNT No. XI-A.

REGISTRATION.

Miscellaneous.

Fines and Penalties	1,300	1,760	1,500	1,263
Fees for authentication of Powers of Attorney	300	270	320	258
Other Items	100	70	80	185
TOTAL ...	1,700	2,100	1,900	1,706

XII.—RECEIPTS UNDER MOTOR VEHICLES ACTS.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
Receipts under the Indian Motor Vehicles Act ...	XII-A	50,000	63,000	27,900	65,692
Receipts under the Provincial Motor Vehicles Taxation Act.	XII-B	2,15,000	2,23,000	1,97,000	2,05,354
Fees and other receipts		3,500	6,000	300	1,926
TOTAL ...		2,68,500	2,92,000	2,25,200	2,72,972
Deduct—REFUNDS ...		—4,500	—2,000	—200	—5,293
TOTAL ...		2,64,000	2,90,000	2,25,000	2,67,679

DETAILED ACCOUNT No. XII-A.

RECEIPTS UNDER THE INDIAN MOTOR VEHICLES ACT.

Fees for registration of motor vehicles	15,300		7,300	
Fees for driving licenses and permits...	34,700		20,600	
TOTAL ...	50,000	63,000	27,900	65,692

DETAILED ACCOUNT No. XII-B.

RECEIPTS UNDER THE PROVINCIAL MOTOR VEHICLES TAXATION ACT.

Tax	2,10,300		1,92,700	
Other miscellaneous receipts	4,700		4,300	
TOTAL ...	2,15,000	2,23,000	1,97,000	2,05,354

XIII.—OTHER TAXES AND DUTIES.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
A.—Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—				
Entertainment Tax	2,50,000	2,48,000	1,80,000	2,38,635
Betting Tax—				
Totalisator	50,000	55,000	45,000	36,746
Bookmakers	3,500	9,000	3,500	2,258
TOTAL ...	3,03,500	3,12,000	2,28,500	2,77,639
Deduct—Refunds ...	—1,500	—3,000	—200	—1,708
TOTAL ...	3,02,000	3,09,000	2,28,300	2,75,931
B.—Receipts from Electricity Duties...	2,10,000	2,50,000	1,75,000	1,99,734
Deduct—Refunds ...	...	...	...	—515
TOTAL ...	2,10,000	2,50,000	1,75,000	1,99,219
C.—Receipts from Tobacco Duties	63,000	65,000	55,000	71,306
Deduct—Refunds ...	—1,000	...	—300	—1,491
TOTAL ...	62,000	65,000	54,700	69,815
D.—Other Items—				
Receipts on account of Sind Sales of Motor Spirit Taxation Act, 1939..	1,75,000	2,65,000	1,25,000	1,21,155
GRAND TOTAL ...	7,49,000	8,89,000	5,83,000	6,66,120

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	Detailed Account No.	Budget Estimate, 1941-42.		
		Lloyd Barrage.	Other than Lloyd Barrage.	Total.
A.—IRRIGATION WORKS.		Rs.	Rs.	Rs.
(1) PRODUCTIVE WORKS.				
GROSS RECEIPTS.				
Direct Receipts.				
Water rates ...	XVII-A	2,98,000	91,600	3,89,600
Owners' rates ...		...	...	...
Water-supply of Towns ...		...	...	...
Sales of Water ...		15,000	2,500	17,500
Plantations ...		9,400	400	9,800
Other canal produce ...		15,000	1,400	16,400
Water-power ...		...	...	...
Navigation ...		2,100	...	2,100
Rents ...		71,500	3,900	75,400
Fines ...		15,000	6,200	21,200
Miscellaneous...		68,600	5,600	74,200
Recoveries of expenditure ...		3,600	700	4,300
Deduct—Refunds ...		—200	—600	—800
Total ...		4,98,000	1,11,700	6,09,700
Indirect Receipts.				
Portion of Land Revenue due to Works ...		1,22,55,000	15,05,000	1,37,60,000
Total, Gross Receipts ...		1,27,53,000	16,16,700	1,43,69,700
Deduct—				
(i) Working Expenses ...	XVII-B	43,80,000	4,98,000	48,78,000
(ii) Collection charges in the Civil Department— In respect of Portion of Land Revenue due to Works ...		3,62,000	87,000	4,49,000
In respect of Direct Receipts ...		9,000	4,700	13,700
Total ...		47,51,000	5,89,700	53,40,700
Net Revenue, (1) Productive Works ...		80,02,000	10,27,000	90,29,000

Revised Estimate, 1940-41.			Budget Estimate, 1940-41.			Accounts, 1939-40.		
Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,62,000	1,01,500	4,63,500	2,61,500	85,900	3,47,400	3,22,754	2,29,155	5,51,909
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
15,000	7,000	22,000	14,200	5,900	20,100	13,975	7,625	21,600
10,800	600	11,400	7,800	300	8,100	10,525	1,839	12,365
23,500	1,600	25,100	14,600	2,000	16,600	18,076	4,754	22,830
...	...	...	...	...	...	24	...	24
2,000	...	2,000	2,100	...	2,100	2,003	...	2,003
73,000	4,700	77,700	70,800	4,800	75,600	74,939	6,272	81,211
15,000	7,400	22,400	21,900	8,100	30,000	28,371	8,684	37,055
71,800	7,700	79,500	74,900	4,700	79,600	82,428	17,182	99,610
3,900	500	4,400	2,600	600	3,200	5,397	2,944	8,341
—5,000	—1,000	—6,000	—400	—100	—500	—10,265	—1,975	—12,240
5,72,000	1,30,000	7,02,000	4,70,000	1,12,200	5,82,200	5,48,228	2,76,480	8,24,708
1,31,84,000	16,56,000	1,48,40,000	1,10,24,000	16,56,000	1,26,80,000	1,19,08,159	24,00,814	1,43,08,973
1,37,56,000	17,86,000	1,55,42,000	1,14,94,000	17,68,200	1,32,62,200	1,24,56,387	26,77,294	1,51,33,681
47,79,000	5,76,000	53,55,000	43,15,000	6,63,000	49,78,000	45,27,586	16,13,486	61,41,072
3,90,000	98,000	4,88,000	3,25,000	98,000	4,23,000	3,51,905	1,39,770	4,91,675
9,000	5,200	14,200	9,000	5,200	14,200	10,186	8,793	18,979
51,78,000	6,79,200	58,57,200	46,49,000	7,66,200	54,15,200	48,89,677	17,62,049	66,51,726
85,78,000	11,06,800	96,84,800	68,45,000	10,02,000	78,47,000	75,66,710	9,15,245	84,81,955

XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	Detailed Account No.	Budget Estimate, 1941-42.		
		Lloyd Barrage.	Other than Lloyd Barrage.	Total.
		Rs.	Rs.	Rs.
(2) UNPRODUCTIVE WORKS.				
GROSS RECEIPTS.				
Direct Receipts.				
Water rates		...	85,400	85,400
Owners' rates		...	...	...
Water-supply of Towns		...	...	...
Sales of Water		...	1,500	1,500
Plantations		...	2,200	2,200
Other canal produce		...	5,600	5,600
Water-power		...	...	...
Navigation		...	...	...
Rents		...	1,600	1,600
Fines		...	3,800	3,800
Miscellaneous...	XVII-A	...	9,700	9,700
Recoveries of expenditure		...	1,700	1,700
Deduct—Refunds		...	— 4,200	— 4,200
Total ...		...	1,07,300	1,07,300
Indirect Receipts.				
Portion of Land Revenue due to Works		...	9,74,000	9,74,000
Total, Gross Receipts ...		...	10,81,300	10,81,300
Deduct—				
(i) Working Expenses	XVII-B	...	8,06,000	8,06,000
(ii) Collection charges in the Civil Department—				
In respect of "Portion of Land Revenue due to Works" ...		...	46,000	46,000
In respect of "Direct Receipts"		...	4,300	4,300
Total ...		...	8,56,300	8,56,300
Net Revenue, (2) Unproductive Works		...	2,25,000	2,25,000

Revised Estimate, 1940-41.			Budget Estimate, 1940-41.			Accounts, 1939-40.		
Lloyd Barrage.	Other than Lloyd Barrage.	Total	Lloyd Barrage.	Other than Lloyd Barrage.	Total	Lloyd Barrage.	Other than Lloyd Barrage.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	53,500	53,500	...	71,600	71,600	...	5,986	5,986
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	1,000	1,000	...	900	900	...	69	69
...	2,600	2,600	...	1,900	1,900	...	141	141
...	3,900	3,900	...	5,400	5,400	...	1,274	1,274
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	2,300	2,300	...	1,400	1,400	...	136	136
...	1,600	1,600	...	4,000	4,000	...	628	628
...	9,500	9,500	...	8,600	8,600	...	927	927
...	2,600	2,600	...	1,800	1,800	...	330	330
...	— 4,000	—4,000	...	—4,800	—4,800	...	— 3,299	— 3,299
...	73,000	73,000	...	90,800	90,800	...	6,192	6,192
...	8,67,000	8,67,000	...	8,67,000	8,67,000	...	2,19,412	2,19,412
...	9,40,000	9,40,000	...	9,57,800	9,57,800	...	2,25,604	2,25,604
...	8,41,000	8,41,000	...	7,76,000	7,76,000	...	1,84,520	1,84,520
...	49,000	49,000	...	49,000	49,000	...	12,813	12,813
...	3,800	3,800	...	3,800	3,800	...	373	373
...	8,93,800	8,93,800	...	8,28,800	8,28,800	...	1,97,706	1,97,706
...	46,200	46,200	...	1,29,000	1,29,000	...	27,898	27,898

XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	Detailed Account No.	Budget Estimate, 1941-42.		
		Lloyd Barrage.	Other than Lloyd Barrage.	Total.
		Rs.	Rs.	Rs.
GRAND TOTAL.				
GROSS RECEIPTS.				
Direct Receipts.				
Water-rates ...		2,98,000	1,77,000	4,75,000
Owners' rates		...	...	...
Water-supply of Towns ..		...	...	...
Sales of Water		15,000	4,000	19,000
Plantations ...		9,400	2,600	12,000
Other canal produce		15,000	7,000	22,000
Water-power ...		...	...	...
Navigation ...		2,100	...	2,100
Rents		71,500	5,500	77,000
Fines		15,000	10,000	25,000
Miscellaneous	XVII-A	68,600	15,300	83,900
Recoveries of expenditure		3,600	2,400	6,000
Deduct—Refunds		—200	—4,800	—5,000
Total ...		4,98,000	2,19,000	7,17,000
Indirect Receipts.				
Portion of Land Revenue due to Works...		1,22,55,000	24,79,000	*1,47,34,0 co
Total, Gross Receipts ...		1,27,53,000	26,98,000	1,54,51,000
Deduct—				
(i) Working Expenses ...	XVII-B	43,80,000	13,04,000	56,84,000
(ii) Collection charges in the Civil Department—				
In respect of "Portion of Land Revenue due to Works" ...		3,62,000	1,33,000	4,95,000
In respect of "Direct Receipts" ...		9,000	9,000	*18 000
Total ...		47,51,000	14,46,000	61,97,000
Grand Total, Net Revenue ...		80,02,000	12,52,000	92,54,000

*Revenue Commissioner for Sind ... ...

Add—Credits on account of sale-proceeds of occupancy rights ... ...

Deduct—Share due to Old Irrigation ... ...

Deduct—Collection charges in the Civil Department (in respect of Direct and Indirect Receipts).

Total, Portion of Land Revenue due to Works transferred to this head from the head, VII—Land Revenue (*vide* page 15).

Revised Estimate, 1940-41.			Budget Estimate, 1940-41.			Accounts, 1939-40.		
Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,62,000	1,55,000	5,17,000	2,61,500	1,57,500	4,19,000	3,22,754	2,35,141	5,57,895
...	...	...	...	...	....	...	...	...
...	...	...	...	...	...	...	...	...
15,000	8,000	23,000	14,200	6,800	21,000	13,975	7,694	21,669
10,800	3,200	14,000	7,800	2,200	10,000	10,526	1,980	12,506
23,500	5,500	29,000	14,600	7,400	22,000	18,076	6,028	24,104
...	..	...	...	...	...	24	..	24
2,000	...	2,000	2,100	...	2,100	2,003	...	2,003
73,000	7,000	80,000	70,800	6,200	77,000	74,939	6,408	81,347
15,000	9,000	24,000	21,900	12,100	34,000	28,371	9,312	37,683
71,800	17,200	89,000	74,900	13,300	88,200	82,428	18,109	1,00,537
3,900	3,100	7,000	2,600	2,400	5,000	5,397	3,274	8,671
—5,000	—5,000	—10,000	—400	—4,900	—5,300	—10,265	—5,274	—15,539
5,72,000	2,03,000	7,75,000	4,70,000	2,03,000	6,73,000	5,48,228	2,82,672	8,30,900
1,31,84,000	25,23,000	1,57,07,000	1,10,24,000	25,23,000	1,35,47,000	1,19,08,159	26,20,226	1,45,28,385
1,37,56,000	27,26,000	1,64,82,000	1,14,94,000	27,26,000	1,42,20,000	1,24,56,387	29,02,898	1,53,59,285
47,79,000	14,17,000	61,96,000	43,15,000	14,39,000	57,54,000	45,27,586	17,98,006	63,25,592
3,90,000	1,47,000	5,37,000	3,25,000	1,47,000	4,72,000	3,51,905	1,52,583	5,04,488
9,000	9,000	18,000	9,000	9,000	18,000	10,186	9,166	19,352
51,78,000	15,73,000	67,51,000	46,49,000	15,95,000	62,44,000	48,89,677	19,59,755	68,49,432
85,78,000	11,53,000	97,31,000	68,45,000	11,31,000	79,76,000	75,66,710	9,43,143	85,09,853

Barrage.	Productive Works. Non-Barrage.	Unproductive.	Total.
1,20,77,000	15,02,554	12,46,858	1,48,26,412
1,78,000	34,000	43,000	2,55,000
...	—31,554	—3,15,858	—3,47,412
—3,71,000	—91,700	—50,300	—5,13,000
1,18,84,000	14,13,300	9,23,700	1,42,21,000

XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	Detailed Account No.	Budget Estimate, 1941-42. Lloyd Barrage.	Other than Lloyd Barrage.	Total.
		Rs.	Rs.	Rs.
DETAILED ACCOUNT No. XVII-A.				
GROSS RECEIPTS.				
DIRECT RECEIPTS.				
Miscellaneous.				
(1) Productive Works—				
(i) Sale of right of fishing		6,600	2,000	8,600
(ii) Tank-bed cultivation		...	...	...
(iii) Rents of P. W. lands		4,900	1,300	6,200
(iv) Other miscellaneous revenue		57,100	2,300	59,400
Total ...		68,600	5,600	74,200
(2) Un-productive Works—				
(i) Sale of right of fishing		...	7,900	7,900
(ii) Tank-bed cultivation		...	...	...
(iii) Rents of P. W. lands		...	1,200	1,200
(iv) Other miscellaneous revenue		...	600	600
Total ...		...	9,700	9,700
Grand Total—				
(i) Sale of right of fishing		6,600	9,900	16,500
(ii) Tank-bed cultivation		...	...	...
(iii) Rents of P. W lands		4,900	2,500	7,400
(iv) Other miscellaneous revenue		57,100	2,900	60,000
Total ...		68,600	15,300	83,900

Revised Estimate, 1940-41.			Budget Estimate, 1940-41.			Accounts, 1939-40.		
Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,500	3,000	10,500	7,100	2,000	9,100	7,187	8,905	16,092
...	...	...	...	...	...	...	...	...
7,000	500	7,500	9,000	700	9,700	6,226	2,595	8,821
57,300	4,200	61,500	58 800	2,000	60,800	69,015	5,682	74,697
71,800	7,700	79,500	74,900	4,700	79,600	82,428	17,182	99,610
.....	7,500	7,500	...	7,100	7,100	...	1,170	1,170
.....	...	....	...	...	...	...	...	...
...	1,000	1,000	...	800	800	...	452	452
...	1,000	1,000	...	700	700	...	—695	—695
...	9,500	9,500	...	8,600	8,600	...	927	927
7,500	10,500	18,000	7,100	9,100	16,200	7,187	10,075	17,262
..	...	...	...	...	...	...	...	...
7,000	1,500	8,500	9,000	1,500	10,500	6,226	3,047	9,273
57,300	5,200	62,500	58,800	2,700	61,500	69,015	4,987	74,002
71,800	17,200	89,000	74,900	13,300	88,200	82,428	18,109	1,00,537

Detailed Account No. XVII-B. **Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.** *Deduct*—WORKING EXPENSES.		Detailed Account No.	Budget Estimate, 1941-42. Lloyd Barrage.	Other than Lloyd Barrage.	Total.
			Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.					
(1) PRODUCTIVE WORKS.					
I.—Extensions and Improvements	Voted ...	XVII-B(1)	2,74,200	4,500	2,78,700
II.—Maintenance and Repairs	Voted ...	XVII-B(2)	22,97,000	3,11,000	26,08,000
III.—Establishment	*Charged* .	XVII-B(3)	*2,13,700*	*26,300*	*2,40,000*
	Voted ...		17,08,800	1,50,100	18,58,900
IV.—Tools and Plant	Voted ...	XVII-B(4)	23,400	2,900	26,300
V.—Suspense	Voted ...		...	...	...
VI.—Charges in England	*Charged* .	XVII-B(5)	*22,300*	*2,700*	*25,000*
	Voted ...		5,000	600	5,600
VII.—Loss or gain by exchange	*Charged* .	XVII-B(6)	...	...	...
	Voted ...		...	...	...
VIII.—*Deduct*—Recovery from the Government of India on account of Irrigation in Nasirabad Tahsil ...	Voted ...		—1,64,000	...	—1,64,000
Add—Lump sum provision for regrant of lapses	...		...	...	...
Deduct—On account of probable lapses in the Budget year ...	...		...	...	...
For rounding	*Charged* .		...	...	...
	Voted ...		—400	—100	—500
	Total ...		43,80,000	4,98,000	48,78,000
TOTAL ...	*Charged* .		*2,36,000*	*29,000*	*2,65,000*
	Voted ...		41,44,000	4,69,000	46,13,000

Revised Estimate, 1940-41.			Budget Estimate, 1940-41.			Accounts, 1939-40.		
Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,04,800	42,600	4,47,400	1,17,500	22,500	1,40,000	2,09,633	1,19,643	3,29,276
25,98,400	3,41,700	29,40,100	24,39,300	3,99,200	28,38,500	24,12,381	8,63,529	32,75,910
2,36,700	*30,350*	*2,67,050*	*2,54,800*	*42,000*	*2,96,800*	*2,76,568*	*1,10,643*	*3,87,211*
17,07,700	1,58,400	18,66,100	16,82,000	1,96,900	18,78,900	18,03,863	5,15,431	23,19,294
22,700	2,900	25,600	12,860	2,120	14,980	10,605	4,240	14,845
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
+50	...	*+50*	...	...	...	...	...	...
+5	...	+5	...	...	...	...	...	...
—1,91,200	...	—1,91,200	—1,92,000	...	—1,92,000	—1,85,464	...	—1,85,464
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
+250	*—350*	*—100*	*+200*	...	*+200*	...	...	...
—405	+400	—5	+340	+280	+620	...	...	...
47,79,000	5,76,000	53,55,000	43,15,000	6,63,000	49,78,000	45,27,586	16,13,486	61,41,072
2,37,000	*30,000*	*2,67,000*	*2,55,000*	*42,000*	*2,97,000*	*2,76,568*	*1,10,643*	*3,87,211*
45,42,000	5,46,000	50,88,000	40,60,000	6,21,000	46,81,000	42,51,018	15,02,843	57,53,861

Detailed Account No. XVII-B.—*contd.* Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. *Deduct*—WORKING EXPENSES—*contd.*		Detailed Account No.	Budget Estimate, 1941-42. Lloyd Barrage.	Other than Lloyd Barrage.	Total.
			Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.					
(2) UNPRODUCTIVE WORKS.					
I.—Extensions and Improvements	Voted ...	XVII-B(1)	...	9,000	9,000
II.—Maintenance and Repairs	Voted ...	XVII-B(2)	...	5,01,500	5,01,500
III.—Establishment	*Charged*	XVII-B(3)	...	*42,400*	*42,400*
	Voted ...		...	2,42,600	2,42,600
IV.—Tools and Plant	Voted ...	XVII-B(4)	...	4,600	4,600
V.—Suspense	Voted ...		...	...	...
VI.—Charges in England	*Charged* .	XVII-B(5)	...	*4,400*	*4,400*
	Voted ...		...	1,000	1,000
VII.—Loss or gain by exchange	*Charged* .	XVII-B(6)	...	...	...
	Voted ...		...	...	...
Add—Lump sum provision for re-grant of lapses			...	...	...
Deduct—On account of probable lapses in the Budget year			...	...	...
For rounding	*Charged* .		...	*+ 200*	*+ 200*
	Voted ...		...	+ 300	+ 300
Total ...			...	8,06,000	8,06,000
TOTAL ...	*Charged* .		...	*47,000*	*47,000*
	Voted ...		...	7,59,000	7,59,000

Revised Estimate, 1940-41.			Budget Estimate, 1940-41.			Accounts, 1939-40.		
Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	23,000	23,000	...	6,600	6,600	...	20,457	20,457
...	5,43,500	5,43,500	...	4,87,500	4,87,500	...	90,922	90,922
...	*44,700*	*44,700*	...	*49,200*	*49,200*	...	*13,088*	*13,088*
...	2,25,600	2,25,600	...	2,30,800	2,30,800	...	59,577	59,577
...	4,300	4,300	...	2,480	2,480	...	476	476
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	*+ 10*	*+ 10*	...	...	...	...	...	...
...	+ 1	+ 1	...	...	...	...	...	...
...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...
...	*+ 290*	*+ 290*	...	*—200*	*—200*	...	...	...
...	—401	—401	...	—380	—380	...	...	...
...	8,41,000	8,41,000	...	7,76,000	7,76,000	...	1,84,520	1,84,520
...	*45,000*	*45,000*	...	*49,000*	*49,000*	...	*13,088*	*13,088*
...	7,96,000	7,96,000	...	7,27,000	7,27,000	...	1,71,432	1,71,432

Detailed Account No. XVII-B.—*concld.* **Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.** *Deduct*—WORKING EXPENSES—*concld.*		Detailed Account No.	Budget Estimate, 1941-42.		
			Lloyd Barrage.	Other than Lloyd Barrage.	Total.
			Rs.	Rs.	Rs.
A—IRRIGATION WORKS.					
GRAND TOTAL.					
I.—Extensions and Improvements	Voted ...	XVII-B(1)	2,74,200	13,500	2,87,700
II.—Maintenance and Repairs	Voted ...	XVII-B(2)	22,97,000	8,12,500	31,09,500
III.—Establishment	*Charged* .	XVII-B(3)	*2,13,700*	*68,700*	*2,82,400*
	Voted ...		17,08,800	3,92,700	21,01,500
IV.—Tools and Plant	Voted ...	XVII-B(4)	23,400	7,500	30,900
V.—Suspense	Voted ...		...	...	...
VI.—Charges in England	*Charged* .	XVII-B(5)	*22,300*	*7,100*	*29,400*
	Voted ...		5,000	1,600	6,600
VII.—Loss or gain by exchange	*Charged* .	XVII-B(6)	...	...	...
	Voted ...		...	...	...
VIII.—*Deduct*—Recovery from the Government of India on account of Irrigation in Nasirabad Tahsil	Voted ...		—1,64,000	...	—1,64,000
Add—Lump sum provision for re-grant of lapses...			...	...	...
Deduct—On account of probable lapses in the Budget year			...	...	...
For rounding	*Charged* .		...	*+ 200*	*+ 20*
	Voted ...		—400	+ 200	—20
Grand Total ...			43,80,000	13,04,000	56,84,0
TOTAL ...	*Charged* ...		*2,36,000*	*76,000*	*3,12,0*
	Voted ...		41,44,000	12,28,000	53,72,

Revised Estimate, 1940-41.			Budget Estimate, 1940-41.			Accounts, 1939-40.		
Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,04,800	65,600	4,70,400	1,17,500	29,100	1,46,600	2,09,633	1,40,100	3,49,733
25,98,400	8,85,200	34,83,600	24,39,300	8,86,700	33,26,000	24,12,381	9,54,451	33,66,832
2,36,700	*75,050*	*3,11,750*	*2,54,800*	*91,200*	*3,46,000*	*2,76,568*	*1,23,731*	*4,00,299*
17,07,700	3,84,000	20,91,700	16,82,000	4,27,700	21,09,700	18,03,863	5,75,008	23,78,871
22,700	7,200	29,900	12,860	4,600	17,460	10,605	4,716	15,321
...	...	...	...	...	...	...	...	...
..	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
+50	*+10*	*+60*	...	...	...	...	...	...
+5	+1	+6	...	...	...	...	...	...
—1,91,200	...	—1,91,200	—1,92,000	...	—1,92,000	—1,85,464	..	—1,85,464
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
+250	*—60*	*+190*	*+200*	*—200*	...	...	...	...
—405	—1	—406	+340	—100	+240	...	...	...
47,79,000	14,17,000	61,96,000	43,15,000	14,39,000	57,54,000	45,27,586	17,98,006	63,25,592
2,37,000	*75,000*	*3,12,000*	*2,55,000*	*91,000*	*3,46,000*	*2,76,568*	*1,23,731*	*4,00,299*
45,42,000	13,42,000	58,84,000	40,60,000	13,48,000	54,08,000	42,51,018	16,74,275	59,25,293

Item No.	DETAILED ACCOUNT No. XVII-B-(1) Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. EXTENSIONS AND IMPROVEMENTS.	Budget Estimate, 1941-42. Lloyd Barrage.	Other than Lloyd Barrage.	Total.
		Rs.	Rs.	Rs.
	DISCRETIONARY GRANTS.			
	(1) Productive Works.			
1	Chief Engineer in Sind	10,000	...	10,000
2	Superintending Engineer, Northern Sind Circle	3,500	4,500	8,000
3	Superintending Engineer, Southern Sind Circle	3,000	...	3,000
4	Superintending Engineer, Rohri Canal Circle	10,000	...	10,000
5	Superintending Engineer, Western Sind Circle...	10,000	...	10,000
6	Superintending Engineer, Eastern Sind Circle	5,000	...	5,000
7	Indus River Commission	10,000	...	10,000
	Total ...	51,500	4,500	56,000
8	*Deduct*—Adjustment on account of old maintenance charges ...	...	...	...
	Total ...	51,500	4,500	56,000
	(2) Unproductive Works.			
9	Superintending Engineer, Northern Sind Circle	...	2,000	2,000
10	Superintending Engineer, Southern Sind Circle	...	9,899	9,899
	Total ...	...	11,899	11,899
11	*Deduct*—Adjustment on account of old maintenance charges ...	...	—2,899	—2,899
	Total ...	...	9,000	9,000
	TOTAL—DISCRETIONARY GRANTS ...	51,500	13,500	65,000

Revised Estimate, 1940-41.			Budget Estimate, 1940-41.			Accounts, 1939-40.		
Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,000	...	10,000	10,000	...	10,000	...	...	...
3,300	3,500	6,800	3,500	3,500	7,000	4,840	3,839	8,679
4,500	...	4,500	4,500	...	4,500	5,624	8,852	14,476
10,000	...	10,000	10,000	...	10,000	17,781	...	17,781
7,500	...	7,500	7,500	...	7,500	4,948	...	4,948
5,000	...	5,000	5,000	...	5,000	4,910	...	4,910
15,000	...	15,000	15,000	...	15,000	2,288	...	2,288
55,300	3,500	58,800	55,500	3,500	59,000	40,391	12,691	53,082
...	...	...	...	...	...	...	—1,994	—1,994
55,300	3,500	58,800	55,500	3,500	59,000	40,391	10,697	51,088
...	2,000	2,000	...	2,000	2,000	...	1,877	1,877
...	7,499	7,499	...	7,499	7,499	...	199	199
...	9,499	9,499	...	9,499	9,499	...	2,076	2,076
...	—2,899	—2,899	...	—2,899	—2,899	...	—905	—905
...	6,600	6,600	...	6,600	6,600	..	1,171	1,171
55,300	10,100	65,400	55,500	10,100	65,600	40,391	11,868	52,259

Item No.	DETAILED ACCOUNT No. XVII-B(I).—*contd.* Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. EXTENSIONS AND IMPROVEMENTS—*contd.*	Total Estimated cost.	Expenditure to end of 1939-40.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts 1939-40.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	I.—PRODUCTIVE WORKS.						
	NEW WORKS.						
	Lloyd Barrage Unified System.						
	BUND WORKS UNDER THE CONTROL OF THE INDUS RIVER COMMISSION.						
	INDUS RIVER COMMISSION.						
	Fuleli Canals Division.						
1	Extension of stone spur at mile 2/2 + 270' of Gidu Malh Bund ...	7,300	...	7,300	...	...	...
	Total, Indus River Commission ...			7,300	...	...	...
	ELECTRICAL ADVISOR TO GOVERNMENT AND ELECTRICAL INSPECTOR IN SIND.						
2	Providing electric installation in the II Class Inspection Bungalow at Nawabshah	1,049	...	1,000	...	...	...
3	Providing electric installation in the bungalow of the Executive Engineer, Dad Division, at Nawabshah ..	1,043	...	1,000	...	...	...
4	Providing electric installation in the clerks' office of the Executive Engineer, Dad Division, at Nawabshah...	1,918	...	1,900	...	...	...
	Total, Electrical Advisor to Government and Electrical Inspector in Sind			3,900	...	...	...
	Total, New Works, Lloyd Barrage Unified System			11,200	...	...	...
	WORKS IN PROGRESS.						
	Lloyd Barrage Unified System.						
	EASTERN SIND CIRCLE.						
	Thar Division.						
1	Extension of Farash Distributary ...	3,485	...	1,000	2,500	...	...
	Total, Eastern Sind Circle ...			1,000	2,500	...	...
	ROHRI CANAL CIRCLE.						
	Rohri Division.						
2	Extending Jatoi Minor from R. D. 41,000 to R. D. 46,375 ...	7,862	725	650	5,200	5,700	725
3	Extending Khan Wahan Minor from R. D. 42,800 to R. D. 49,950 ...	7,598	730	650	5,700	6,000	730
4	Extending Bhogri Minor from R. D. 15,400 to R. D. 19,800 ...	5,705	391	600	4,280	4,700	391
5	Extending Haji Minor from R. D. 10,000 to R. D. 14,000 ...	7,764	1,023	200	6,850	4,300	1,023
	Carried over ...			2,100	22,030	20,700	2,869
	Total carried over ...			1,000	2,500	...	...

Item No.	DETAILED ACCOUNT No. XVII-B(I).—*concld.* Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. EXTENSIONS AND IMPROVEMENTS—*concld.*	Total Estimated cost.	Expenditure to end of 1939-40.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Total brought forward ...			1,000	2,500	...	...
	I.—PRODUCTIVE WORKS —*concld.*						
	WORKS IN PROGRESS—*concld.*						
	Lloyd Barrage Unified System —*concld*						
	ROHRI CANAL CIRCLE—*concld.*						
	Rohri Division—concld.						
	Brought forward ...			2,100	22,030	20,700	2,869
6	Extending Morio Minor from R. D. 17,054 to R. D. 22,800 ...	6,822	979	650	4,340	5,000	979
7	Extending Gul Minor from R. D. 38,500 to R. D. 41,500 ...	2,469	181	300	1,400	1,500	181
8	Constructing a New Minor *ex* R. D. 88,000, Nasrat Branch ...	8,575	...	450	7,500	...	...
	Total, Rohri Canal Circle ...			3,500	35,270	27,200	4,029
	WESTERN SIND CIRCLE.						
	Northern Dadu Division.						
9	Diversion of Dadu Canal ...	3,32,101	...	2,07,000	1,38,400	...	...
	Total, Western Sind Circle ...			2,07,000	1,38,400	...	...
	Discretionary grant			51,500	55,300	55,500	40,391
	Total (I)—Productive Works—Works in Progress—Lloyd Barrage Unified System			2,63,000	2,31,470	82,700	44,420
	Works completed or to be completed.			...	1,73,330	34,800	1,65,213
	Total, (I)—Productive Works—Lloyd Barrage Unified System ...			2,74,200	4,04,800	1,17,500	2,09,633
	OTHER THAN LLOYD BARRAGE UNIFIED SYSTEM.						
	Discretionary grant			4,500	3,500	3,500	12,691
	Works completed or to be completed.			...	39,100	19,000	1,06,952
	Total, (I) Productive Works—Other than Lloyd Barrage Unified System.			4,500	42,600	22,500	1,19,643
	Total, (I)—Productive Works ...			2,78,700	4,47,400	1,40,000	3,29,276
	II.—UNPRODUCTIVE WORKS.						
	Discretionary grant			9,000	6,600	6,600	1,171
	Works completed or to be completed			...	16,400	...	19,286
	Total, (II)—Unproductive Works ...			9,000	23,000	6,600	20,457
	Grand Total—Extensions and Improvements			2,87,700	4,70,400	1,46,600	3,49,733

Item No.	DETAILED ACCOUNT No. XVII-B (2). Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. MAINTENANCE AND REPAIRS.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
	(1) Productive Works.				
	Development and Research Division.				
1	Lloyd Barrage Unified System	13,300	6,100	1,400	2,413
2	Begari Canal	2,000	1,700	1,700	2,099
3	Sind Canal	1,000	900	900	1,078
4	Total for Development and Research Division ...	16,300	8,700	4,000	5,590
	NORTHERN SIND CIRCLE.				
	Begari Canals Division.				
5	Desert Canal	86,000	86,000	80,000	80,136
6	Unharwah	34,000	49,000	34,000	59,093
7	Begari Canal	99,928	1,18,328	1,90,000	2,48,782
	Shikarpur Canals Division.				
8	Canals in Rohri	40,000	38,000	45,000	44,167
9	Sind Canal	40,000	35,600	40,000	34,933
10	Rajib, Chitti and Garang Canals	8,500	10,000	8,000	8,765
11	Sukkur Canal	1,500	2,400	1,800	2,080
12	Lloyd Barrage Unified System	4,500	5,000	8,000	4,572
	Khirtar Division.				
13	Lloyd Barrage Unified System	1,15,000	1,00,000	1,27,500	1,01,251
	North-Western Canal Division.				
14	Lloyd Barrage Unified System	...	...	...	3,144
	Barrage Division.				
15	Canals in Rohri	2,500	4,200	2,200	2,663
16	Lloyd Barrage Unified System	2,40,000	3,05,130	2,70,000	2,94,858
	Warah Division.				
17	Lloyd Barrage Unified System	92,000	1,99,600	1,02,000	1,26,885
18	Compensation to work-charged establishment under Workmen's Compensation Act (at the disposal of the Superintending Engineer).	1,000	1,500	1,500	550
19	Total for Northern Sind Circle ...	7,64,928	9,54,758	9,10,000	10,11,879
	Total, carried over ...	7,81,228	9,63,458	9,14,000	10,17,469

Item No.	DETAILED ACCOUNT No. XVII-B (2).—contd. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. MAINTENANCE AND REPAIRS.—contd.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
	(1) Productive Works—*contd.*				
	Total, brought forward ...	7,81,228	9,63,458	9,14,000	10,17,469
	WESTERN SIND CIRCLE.				
	Rice Canal Division.				
20	Lloyd Barrage Unified System	1,57,000	1,39,500	1,38,000	1,69,549
	Northern Dadu Division.				
21	Lloyd Barrage Unified System	70,000	72,200	80,000	75,283
	Karachi Buildings Division.				
22	Lloyd Barrage Unified System	2,500	3,700	2,500	2,417
	Southern Dadu Division.				
23	Lloyd Barrage Unified System	1,31,000	1,33,600	1,46,000	1,32,890
24	Total for Western Sind Circle ..	3,60,500	3,49,000	3,66,500	3,80,139
	SOUTHERN SIND CIRCLE.				
	Fuleli Canals Division.				
25	Fuleli Canal	...	...	...	1,89,480
26	Indus Canals	...	...	...	17,611
	Karachi Canals Division.				
27	Pinyari Canal	...	..	...	1,22,477
28	Baghar Canal	...	...	...	76,039
29	Indus Canals, Right Bank	...	...	..	12,837
30	Indus Canals, Left Bank	...	...	...	26,870
31	Sattah Canal	...	...	...	...
	Nasir Division.				
32	Lloyd Barrage Unified System	1,00,000	1,00,000	1,00,000	97,491
	Hyderabad Division.				
33	Lloyd Barrage Unified System	1,10,000	1,10,000	1,10,000	1,10,280
34	Total for Southern Sind Circle ...	2,10,000	2,10,000	2,10,000	6,53,085
	EASTERN SIND CIRCLE.				
	Mithrao Division.				
35	Lloyd Barrage Unified System	1,25,000	1,25,000	1,25,000	1,32,959
	Thar Division.				
36	Lloyd Barrage Unified System	1,40,000	1,50,000	1,50,000	1,39,328
	Carried over ...	2,65,000	2,75,000	2,75,000	2,72,287
	Total, Carried over ...	13,51,728	15,22,458	14,90,500	20,50,693

Item No.	DETAILED ACCOUNT No. XVII-B (2).—*contd.* Irrigation, Navigation Embankment and Drainage Works for which Capital Accounts are kept. MAINTENANCE AND REPAIRS.—*contd.*	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
	(1) Productive Works—*contd.*				
	Total, brought forward ...	13,51,728	15,22,458	14,90,500	20,50,693
	EASTERN SIND CIRCLE—*concld.*				
	Brought forward ...	2,65,000	2,75,000	2,75,000	2,72,287
	Northern Jamrao Division.				
37	Lloyd Barrage Unified System	1,45,000	1,50,000	1,50,000	1,47,896
	Southern Jamrao Division.				
38	Lloyd Barrage Unified System	1,00,000	1,00,000	1,00,000	1,00,464
39	Total for Eastern Sind Circle ...	5,10,000	5,25,000	5,25,000	5,20,647
	ROHRI CANAL CIRCLE.				
	Rohri Division.				
40	Lloyd Barrage Unified System	1,25,000	1,28,000	1,28,000	1,40,555
	Nasrat Division.				
41	Lloyd Barrage Unified System	1,15,000	1,05,000	1,15,000	1,13,628
	Dad Division.				
42	Lloyd Barrage Unified System	1,00,000	91,400	1,15,000	1,09,992
	Hala Division.				
43	Lloyd Barrage Unified System	1,30,000	1,25,000	1,30,000	1,32,504
44	Total for Rohri Canal Circle ...	4,70,000	4,49,400	4,88,000	4,96,679
	ELECTRICAL ADVISOR TO GOVERNMENT.				
45	Canals in Rohri	245	245	245	124
46	Fuleli Canal	...	...	...	45
47	Begari Canal	75	75	75	70
48	Lloyd Barrage Unified System	1,070	1,070	1,070	446
49	Total for Electrical Advisor ...	1,390	1,390	1,390	685
	BUND WORKS UNDER THE CONTROL OF INDUS RIVER COMMISSION.				
	Lloyd Barrage Unified System.				
	NORTHERN SIND CIRCLE.				
	Barrage Division.				
50	Ordinary repairs	100	...	200	89
	WESTERN SIND CIRCLE.				
	Northern Dadu Division.				
51	Special repairs	...	1,40,500	75,000	
52	Ordinary repairs	30,000	28,000	35,000	81,423
	Southern Dadu Division.				
53	Special repairs	...	29,060	...	
54	Ordinary repairs	17,500	20,227	20,000	19,957
	Carried over ...	47,600	2,17,787	1,30,200	1,01,469
	Total, carried over ...	23,33,118	24,98,248	25,04,890	30,68,704

Item No.	DETAILED ACCOUNT No. XVII-B (2).—*contd.* Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. MAINTENANCE AND REPAIRS—*contd.*	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
	(1) Productive Works—*concld.*				
	Total, brought forward ...	23,33,118	24,98,248	25,04,890	30,68,704
	BUND WORKS UNDER THE CONTROL OF INDUS RIVER COMMISSION—*concld.*				
	Lloyd Barrage Unified System—*concld.*				
	Brought forward ...	47,600	2,17,787	1,30,200	1,01,469
	SOUTHERN SIND CIRCLE.				
	Fuleli Canals Division.				
55	Special repairs	64,000	...	...	28,239 (55–56)
56	Ordinary repairs	35,000	40,000	40,000	
	Karachi Canals Division.				
57	Special repairs	...	37,400	2,000	98,610 (57–58)
58	Ordinary repairs	60,000	65,000	65,000	
	Hyderabad Division.				
59	Ordinary repairs	5,000	5,000	5,000	4,801
	ROHRI CANAL CIRCLE.				
	Rohri Division.				
60	Ordinary repairs	17,000	11,000	18,000	14,993
	Dad Division.				
61	Ordinary repairs	10,000	6,630	12,000	7,776
	Hala Division.				
62	Ordinary repairs	15,500	13,700	15,500	17,138
63	Reserve with Indus River Commission	25,000	50,083	50,158	...
64	Compensation to work-charged establishment under Workmen's Compensation Act (at the disposal of Indus River Commission).	530	...	500	...
	Total for Indus River Commission ...	2,79,630	4,46,600	3,38,358	2,73,026
65	Total, (1) Productive Works ...	26,12,748	29,44,848	28,43,248	33,41,730
66	*Deduct*—Old Maintenance Charges	—4,748	—4,748	—4,748	—65,820
67	Net Total, (1) Productive Works ..	26,08,000	29,40,100	28,38,500	32,75,910
	Total { Lloyd Barrage Unified System ...	22,97,000	25,98,400	24,39,300	24,12,381
	Total { Other than Lloyd Barrage Unified System.	3,11,000	3,41,700	3,99,200	8,63,529

Item No.	DETAILED ACCOUNT No. XVII—B (2).—*concld.* Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. MAINTENANCE AND REPAIRS—*concld.*	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
	(2) Unproductive Works				
	NORTHERN SIND CIRCLE.				
	Shikarpur Canals Division.				
68	Mahiwah	55,000	56,000	60,000	56,299
69	Compensation to work-charged establishment under Workmen's Compensation Act (at the disposal of the Superintending Engineer)	...	...	...	...
70	Total for Northern Sind Circle ...	55,000	56,000	60,000	56,299
	SOUTHERN SIND CIRCLE.				
	Fuleli Canals Division.				
71	Hassanali Canal	18,000	20,000	20,000	17,825
72	Fuleli Canal	1,90,000	2,10,132	2,10,132	...
73	Indus Canals (Other Canals in the Fuleli Canals Division)	25,000	25,000	25,000	...
	Karachi Canals Division.				
74	Kalri Canal	34,000	64,000	34,000	28,468
75	Pinyari Canal	1,80,000	1,55,000	1,55,000	...
76	Baghar Canal	60,000	75,000	45,000	...
77	Indus Canals Right Bank	12,132	11,000	11,000	...
78	Total, Southern Sind Circle ...	5,19,132	5,60,132	5,00,132	46,293
	Electrical Advisor to Government.				
79	Fuleli Canal	110	110	110	...
80	Total for Electrical Advisor to Government ...	110	110	110	...
81	Total—(2) Unproductive ...	5,74,242	6,16,242	5,60,242	1,02,592
82	*Deduct*—Old Maintenance Charges	—72,742	—72,742	—72,742	—11,670
83	Net Total—(2) Unproductive ...	5,01,500	5,43,500	4,87,500	90,922
84	Grand Total—Maintenance and Repairs ...	31,09,500	34,83,600	33,26,000	33,66,832

DETAILED ACCOUNT No. XVII-B—(3). Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. ESTABLISHMENT.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
(1) PRODUCTIVE WORKS.					
(a) Lloyd Barrage Unified System.					
VII—SPECIAL REVENUE.					
Pay of Establishment—					
Temporary Establishment		3,59,028	3,81,000	3,58,656	3,63,869
Total—Voted ...		3,59,028	3,81,000	3,58,656	3,63,869
Allowances, Honoraria etc.—					
Travelling allowance		1,20,360		1,20,000	1,17,943
House-rent and other allowances		...		...	488
Total—Voted ...		1,20,360	1,23,300	1,20,000	1,18,431
Contingencies—					
Non-contract contingencies—					
Rents and taxes		...	7,200	...	8,583
Country stationery etc.		500		470	
Postal and Telegraph charges		315		1,777	
Carriage of parcels, treasure and other Government property		5,100		5,734	
Medicine and Hospital charges		100		153	
Printing, binding and advertising		60		115	
Purchase of and repairs to office furniture ...		345		225	
Clothing		455		100	
Miscellaneous		125		426	
Total—Voted ...		7,000	7,200	9,000	8,583
Rounding ...		+ 12	...	+ 44	...
Total, VII—Special Revenue Establishment—Voted ...		4,86,400	5,11,500	4,87,700	4,90,883
IX—Lump sum charges creditable to other Governments, Departments, etc.—					
Share of cost of Establishment of Mechanical Division (*vide* page 278) ...	Voted ...	...	...	...	5,310
Add—Establishment charges (ordinary) transferred *pro-rata* from the head " 50—Civil Works" (*vide* page 239).	*Charged* .	*2,01,700*	*2,24,600*	**2,41,800*	**2,62,461*
	Voted ...	11,59,800	11,35,100	*11,33,400	*12,40,968
Add—Pensionary charges transferred from the head " 55 " (*vide* page 256).	*Charged* .	*12,000*	*12,100*	*13,000*	*14,107*
	Voted ...	62,600	61,100	60,900	66,702
Total Establishment—Lloyd Barrage Unified System.	*Charged* .	*2,13,700*	*2,36,700*	*2,54,800*	*2,76,568*
	Voted ...	17,08,800	17,07,700	16,82,000	18,03,863

* Includes charges in England.

DETAILED ACCOUNT No. XVII-B—(3).—*concld.* Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. ESTABLISHMENT,—*concld.*		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
(1) Productive Works—*concld.*					
(*b*) *Other than Lloyd Barrage Unified System.*					
VII—SPECIAL REVENUE.					
Pay of Establishment	Voted ...	...	3,500	...	1,458
Travelling Allowance	Voted ...	...	1,800	...	601
Total ...	Voted ...	...	5,300	...	2,059
IX—Lump sum charges creditable to other Governments, Departments etc.—					
Share of cost of Establishment of Mechanical Division (*vide* page 278)	Voted ...	...	...	...	3,980
Add—Establishment charges transferred *pro-rata* from the head "50—Civil Works" (*vide* page 239).	*Charged*	*24,800*	**28,850*	**39,900*	**1,04,999*
	Voted ...	1,42,400	*1,45,300	*1,86,900	*4,83,409
Add—Pensionary charges transferred from the head "55" (*vide* page 256).	*Charged*	*1,500*	*1,500*	*2,100*	*5,644*
	Voted ...	7,700	7,800	10,000	25,983
Total—Other than Lloyd Barrage Unified System. ...	*Charged*	*26,300*	*30,350*	*42,000*	*1,10,643*
	Voted ...	1,50,100	1,58,400	1,96,900	5,15,431
TOTAL—(1) PRODUCTIVE WORKS ...	*Charged* .	*2,40,000*	*2,67,050*	*2,96,800*	*3,87,211*
	Voted ...	18,58,900	18,66,100	18,78,900	23,19,294
(2) UNPRODUCTIVE WORKS.					
IX—Lump sum charges creditable to other Governments, Departments, etc.—					
Share of cost of Establishment of Mechanical Division (*vide* page 278) ...	Voted ...	...	...	...	330
Add—Establishment charges transferred *pro-rata* from the head "50—Civil Works" (*vide* page 239).	*Charged* .	*40,000*	**42,400*	**46,700*	**12,420*
	Voted ...	2,30,200	*2,14,100	*2,19,000	*56,225
Add—Pensionary charges transferred from the head "55" (*vide* page 256).	*Charged* .	*2,400*	*2,300*	*2,500*	*668*
	Voted ...	12,400	11,500	11,800	3,022
Total—(2) Unproductive Works	*Charged* .	*42,400*	*44,700*	*49,200*	*13,088*
	Voted ...	2,42,600	2,25,600	2,30,800	59,577
GRAND TOTAL—ESTABLISHMENT ...	*Charged* .	*2,82,400*	*3,11,750*	*3,46,000*	*4,00,299*
	Voted ...	21,01,500	20,91,700	21,09,700	23,78,871

*Includes charges in England.

DETAILED ACCOUNT No. XVII-B—(4) Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. TOOLS AND PLANT.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
(1) Productive Works—					
Add.—Tools and Plant charges transferred *pro-rata* from the head "50—Civil Works." (*vide* page 247).					
Lloyd Barrage Unified System ...	Voted ...	23,400	22,700	12,860	10,605
Other than Lloyd Barrage Unified System.	Voted ...	2,900	2,900	2,120	4,240
Total, (1) Productive Works	Voted ...	26,300	25,600	14,980	14,845
(2) Unproductive Works—					
Add.—Tools and plant charges transferred *pro-rata* from the head "50—Civil Works" (*vide* page 247)	Voted ...	4,600	4,300	2,480	476
Total, (2) Unproductive Works	Voted ...	4,600	4,300	2,480	476
Grand Total—Tools and Plant	Voted ..	30,900	29,900	17,460	15,321

DETAILED ACCOUNT No. XVII-B—(5). Irrigation, etc., Works for which Capital Accounts are kept. CHARGES IN ENGLAND.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
(1) Productive Works—					
Lloyd Barrage Unified System—					
Add.—Charges in England transferred *pro-rata* from, the head "50—Civil Works" (*vide* page 251)	*Charged* ...	22,300	*	*	*
	Voted ...	5,000			
Other than Lloyd Barrage Unified System—					
Add.—Charges in England transferred *pro-rata* from, the head "50—Civil Works" (*vide* page 251).	*Charged* ..	2,700			
	Voted ...	600			
Total, (1) Productive Works ...	*Charged* ...	25,000			
	Voted ...	5,600			
(2) Unproductive Works—					
Add.—Charges in England transferred *pro-rata* from the head "50—Civil Works" (*vide* page 251).	*Charged* ...	4,400	*	*	*
	Voted ...	1,000			
Grand Total—Charges in England ...	*Charged* ...	29,400	...	...	...
	Voted ...	6,600	...	...	...

* Included in Establishment charges in India.

DETAILED ACCOUNT No. XVII—B-(6). Irrigation Navigation, Embakment and Drainage Works for which Capital Accounts are kept. Loss or Gain by Exchange.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
(1) Productive Works—					
Lloyd Barrage Unified System—					
Loss or Gain by exchange	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
Add.—Loss or Gain by exchange transferred *pro-rata* from the head '50—Civil Works' (*vide* page 252).	*Charged* ...	...	+50	...	...
	Voted ...	...	+5	...	...
Other than Lloyd Barrage Unified System—					
Loss or Gain by exchange	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
Add.—Loss or gain by exchange transferred *pro-rata* from the head '50—Civil Works' (*vide* page 252).	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
(2) Unproductive Works—					
Loss or Gain by exchange	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
Add.—Loss or Gain by exchange transferred *pro-rata* from the head '50—Civil Works' (*vide* page 252).	*Charged* ...	...	+10	...	...
	Voted ...	...	+1	...	...
Total ...	*Charged* ...	...	+60	...	...
	Voted ...	...	+6	...	...

XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.					
Direct Receipts.					
Water rates		3,600	2,500	2,100	4,982
Owners' rates		...	...	...	...
Water-supply of Towns		...	...	...	...
Sales of Water		...	...	...	...
Plantations		100	100	...	236
Other canal produce		1,200	1,600	1,000	1,159
Water-power		...	...	...	...
Navigation		...	...	...	...
Rents		...	...	...	24
Fines		...	...	100	...
Recoveries of expenditure		200	400	200	390
Miscellaneous	XVIII-A	5,900	6,400	5,600	6,498
Deduct—Refunds		...	...	...	—404
Total ...		11,000	11,000	9,000	12,885
Indirect Receipts.					
Portion of Land Revenue due to Works		*3,41,000	3,39,000	3,39,000	3,48,833
TOTAL ...		3,52,000	3,50,000	3,48,000	3,61,718

DETAILED ACCOUNT No. XVIII-A
MISCELLANEOUS.

(*i*) Sale of right of fishing		4,100	4,400	3,800	4,628
(*ii*) Tank-bed cultivation		...	...	...	...
(*iii*) Rents of P. W. lands		500	500	400	651
(*iv*) Other miscellaneous revenue		1,300	1,500	1,400	1,219
Total ...		5,900	6,400	5,600	6,498

*Revenue Commissioner for Sind	23,588
Add—Share due to old irrigation	3,47,412
Add—Credit on account of sale proceeds of occupancy rights .	3,000
Deduct—Collection charges in the Civil Department ...	—33,000
Total, Portion of land Revenue due to Works transferred to this head from the head 'VII—Land Revenue' (*vide* page 15)...	3,41,000

XX.—INTEREST.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs	Rs.
Interest on loans and advances by the Provincial Government	XX-A	2,10,700	2,12,500	1,68,600	2,42,670
Interest realised on investments of Provincial Balances		1,27,000	2,88,000	3,20,000	4,81,343
Interest on arrears of revenue		3,000	3,000	3,800	8,514
Miscellaneous		...	...	...	...
TOTAL ...		3,40,700	5,03,500	4,92,400	7,32,527
Deduct—Refunds ...		—5,400	—3,500	—6,400	—11,348
For Rounding ...		—300	...	...	...
TOTAL ...		3,35,000	5,00,000	4,86,000	7,21,179

DETAILED ACCOUNT No. XX-A.

INTEREST.

Interest on Loans and Advances by the Provincial Government.

SUMMARY.

Interest on loans to municipal and other public corporations	6,600	6,700	6,700	6,678
Interest on loans to Port Funds	...	...	...	...
Interest on Loans to District Local Boards and other Local Fund Committees	...	...	...	90
Interest on loans to cultivators	1,72,000	1,52,000	1,26,000	1,85,874
" " to co-operative credit societies under the Co-operative Societies Act	100	300	100	236
Interest on loans to co-operative credit societies under Land Improvement Loans Act	...	200	200	324
Interest on miscellaneous loans and advances	29,400	52,000	34,600	47,688
Interest on Advances to Government Servants—				
House building advances	900	} 1,300	100	1,153
Advances for purchase of motor cars, etc.	1,600		800	421
Advances for purchase of other conveyances	100		100	206
Passage advances	...	...	...	...
TOTAL ...	2,10,700	2,12,500	1,68,600	2,42,670

XXI.—ADMINISTRATION OF JUSTICE.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY ...		4,000	4,000	4,000	3,974
COURT-FEES REALISED IN CASH	XXI-A	2,000	1,000	2,000	3,408
GENERAL FEES, FINES AND FORFEITURES	XXI-B	1,60,000	1,60,000	1,85,000	1,52,376
PLEADERSHIP EXAMINATION FEES		1,000	1,000	1,000	1,285
RECEIPTS OF THE OFFICIAL ASSIGNEE		15,000	14,000	11,500	19,718
MISCELLANEOUS FEES AND FINES	XXI-C	15,000	15,000	15,500	13,531
MISCELLANEOUS		15,000	14,000	8,000	10,962
RECOVERIES OF OVERPAYMENTS		1,000	1,500	1,000	561
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		...	2,500	...	192
TOTAL ...		2,13,000	2,13,000	2,28,000	2,06,007
Deduct—REFUNDS ...		—11,000	—12,000	—12,000	—11,465
TOTAL ...		2,02,000	2,01,000	2,16,000	1,94,542

DETAILED ACCOUNT No. XXI-A.
ADMINISTRATION OF JUSTICE.
Court-fees realised in Cash.

Recoveries on account of Pauper Suits	1,000	500	1,000	2,170
Other Items	1,000	500	1,000	1,238
TOTAL ...	2,000	1,000	2,000	3,408

DETAILED ACCOUNT No. XXI-B.
ADMINISTRATION OF JUSTICE.
General Fees, etc.

Fees of the Chief Court	...	...	...	5,250
Fees of the District and Subordinate Courts	1,000	3,000	2,000	
Fines by Civil and Sessions Courts	4,000	13,000	13,000	6,383
Magisterial Fines	1,35,000	1,30,000	1,50,000	1,25,721
Fines realised through the societies for the prevention of cruelty to animals	10,000	9,000	9,000	10,388
Other Items	10,000	5,000	11,000	4,634
TOTAL ...	1,60,000	1,60,000	1,85,000	1,52,376

DETAILED ACCOUNT No. XXI-C.
ADMINISTRATION OF JUSTICE.
Miscellaneous Fees and Fines

Cash Receipts of Record-rooms in offices which are charged to Administration of Justice	6,000	6,000	8,000	9,447
Other Items	9,000	9,000	7,500	4,084
TOTAL ...	15,000	15,000	15,500	13,531

XXII.—JAILS AND CONVICT SETTLEMENTS.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
JAILS	XXII-A	28,400	39,600	45,000	73,996
JAIL MANUFACTURES—					
SALE-PROCEEDS OF JAIL MANUFACTURES		56,000	35,800	46,000	44,273
RECOVERIES OF OVERPAYMENTS		...	400	...	1,271
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		...	...	...	...
LOSS OR GAIN BY EXCHANGE		...	...	...	...
TOTAL ...		84,400	75,800	91,000	1,19,540
Deduct—REFUNDS ..		...	...	...	—58
FOR ROUNDING ...		—400	+200	...	...
TOTAL ...		84,000	76,000	91,000	1,19,482

DETAILED ACCOUNT No. XXII-A.
JAILS AND CONVICT SETTLEMENTS.
Jails.

Hire of Convicts	25,000	35,800	41,800	69,271
Recoveries of Transportation and Jail Charges from other Governments and Indian States when creditable as revenue	1,600	2,200	1,600	2,170
Miscellaneous	1,600	1,400	1,400	2,443
Receipts of Criminal Tribes Settlement	200	200	200	112
TOTAL ...	28,400	39,600	45,000	73,996

XXIII.—POLICE.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
Contribution for Railway Police		8,800	8,700	7,100	7,400
Police supplied to public departments, private companies and persons		37,700	39,000	44,000	37,941
Cash receipts under the Arms Act		40,000	63,000	18,000	82,735
Fees, fines and forfeitures	XXIIIA-	26,700	29,000	29,000	28,649
Recoveries of overpayments		2,500	3,000	2,500	2,487
Collection of payments for services rendered ...		24,700	15,000	8,700	5,504
Miscellaneous	XXIII-B	8,000	9,100	8,000	8,681
TOTAL ...		1,48,400	1,66,800	1,17,300	1,73,397
Deduct—Refunds ...		—400	—500	—300	—172
For rounding		...	—300	...	...
TOTAL ...		1,48,000	1,66,000	1,17,000	1,73,225

DETAILED ACCOUNT No. XXIII-A.

POLICE.

Fees, Fines and Forfeitures.

Cash receipts under the Petroleum Act, XXX of 1934	...		1,260	...
Do. Public Conveyance Act	24,400		25,530	24,832
Miscellaneous	2,300		2,210	3,817
TOTAL ...	26,700	29,000	29,000	28,649

DETAILED ACCOUNT No. XXIII-B.

POLICE.

MISCELLANEOUS.

Other items	5,600		5,330	8,371
Miscellaneous	1,900		1,870	148
Ordnance stores returned by the Police Department	500		800	162
TOTAL ...	8,000	9,100	8,000	8,681

XXVI.—EDUCATION.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
A.—University—					
Fees, Government Professional Colleges ...		...	...	...	...
B.—Secondary—					
Fees, Government Secondary Schools		82,400	82,000	77,200	78,891
C.—Primary—					
Fees, Government Primary Schools		...	...	...	...
Collection of fines under the Bombay Primary Education Act, 1923		...	...	2,000	36
D.—Special—					
Fees and other reciepts, Government Special Schools		2,800	2,500	2,800	2,719
E.—General—					
Receipts from endowments		9,900	9,900	...	...
Contributions		...	...	...	...
Miscellaneous	XXVI-A	11,300	12,000	12,000	16,981
Recoveries of overpayments		17,000	16,000	17,000	18,167
Collection of payments for services rendered ...		1,400	1,700	2,000	2,496
TOTAL—General ...		39,600	39,600	31,000	37,644
For rounding ...		+200	...	...	...
TOTAL ...		1,25,000	1,24,100	1,13,000	1,19,290
Deduct—Refunds ...		...	—100	...	—601
TOTAL ...		1,25,000	1,24,000	1,13,000	1,18,689

DETAILED ACCOUNT No. XXVI-A.

EDUCATION.

General.

Miscellaneous.

	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
Examination Fees	11,000		11,800	15,589
Other Items	300		200	1,392
TOTAL ...	11,300	12,000	12,000	16,981

XXVII.—MEDICAL.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
MEDICAL SCHOOL FEES		7,000	7,000	9,000	8,484
HOSPITAL RECEIPTS	XXVII-A	37,000	40,000	38,000	35,205
MENTAL HOSPITAL RECEIPTS	XXVII-B	24,200	22,000	22,000	29,874
CONTRIBUTIONS		1,05,800	1,02,000	97,000	85,792
INCOME FROM ENDOWMENTS		3,000	3,000	3,000	3,392
MISCELLANEOUS		2,000	2,000	1,000	2,541
SALE OF MEDICINES		...	1,000	...	...
RECOVERIES OF OVERPAYMENTS		...	300	...	1,098
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		...	...	...	1,624
TOTAL ...		1,79,000	1,77,300	1,70,000	1,68,010
Deduct—REFUNDS ...		— 1,200	—2,200	—1,000	—1,633
ROUNDING ...		+ 200	—100	...	..
TOTAL ...		1,78,000	1,75,000	1,69,000	1,66,377

DETAILED ACCOUNT No. XXVII-A.
MEDICAL.
Hospital Receipts.

Receipts from paying patients	36,950	39,950	37,950	
Nursing fees	...	...	...	
Receipts on account of Leper Asylum	...	...	...	
Other items	50	50	50	
TOTAL ...	37,000	40,000	38,000	35,205

DETAILED ACCOUNT No. XXVII-B.
MEDICAL.
Mental Hospital Receipts.

Receipts on account of maintenance of non-pauper patients	15,250	13,000	13,000	
Other items	50	100	100	
Recoveries for the maintenance of insanes from other provinces and states	8,900	8,900	8,900	
TOTAL ...	24,200	22,000	22,000	29,874

XXVIII.—PUBLIC HEALTH.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF SERA AND VACCINES, ETC.	XXVIII-A.	13,000	12,000	13,000	14,394
CONTRIBUTIONS	...	41,000	41,000	37,000	38,876
MISCELLANEOUS	...	24,000	28,000	13,000	23,965
RECOVERIES OF OVERPAYMENTS	...	...	...	...	871
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	XXVIII-B.	29,000	11,000	14,000	57,798
RECEIPTS IN ENGLAND	...	...	...	...	...
LOSS OR GAIN BY EXCHANGE	...	...	...	...	...
TOTAL ...	...	1,07,000	92,000	77,000	1,35,904
Deduct—REFUNDS ...	...	...	...	...	—195
TOTAL ...	...	1,07,000	92,000	77,000	1,35,709

DETAILED ACCOUNT No. XXVIII-A.

PUBLIC HEALTH.

Sale Proceeds of sera and Vaccines, etc.

	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
Sale proceeds of quinine tablets to the District Local Boards	6,000		6,000	
Cheap sale proceeds of quinine tablets, etc., to the public	7,000	...	7,000	
	13,000	12,000	13,000	14,394

DETAILED ACCOUNT No. XXVIII-B.

PUBLIC HEALTH.

Collections of payments for services rendered.

	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
Contribution from the Government of India on account of War Reserve ...	4,800	4,800	4,800	
Receipts from Municipalities on account of centage charges for work done by the Consulting Public Health Engineer.	24,200	6,200	9,200	
TOTAL ...	29,000	11,000	14,000	57,798

XXIX.—AGRICULTURE.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
AGRICULTURAL RECEIPTS	XXIX-A	2,85,000	3,01,000	2,45,000	4,06,428
RECOVERIES OF OVERPAYMENTS		...	...	...	1,640
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		...	...	...	66
Deduct—REFUNDS		—1,000	—1,000	—1,000	—325
TOTAL ...		2,84,000	3,00,000	2,44,000	4,07,809

DETAILED ACCOUNT No. XXIX-A

Agricultural Receipts.

Farm receipts, etc.		1,00,000	99,500	83,000	1,10,090
Receipts on account of sale-proceeds of cotton, wheat, paddy seeds etc.		1,50,000	1,30,000	1,30,000	1,47,508
Transfer from the deposit account of grants from the Imperia Council of Agricultural Research for the improvement of Agricultural Marketing of India		14,000	35,000	15,000	...
Transfer from the deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas		11,000	10,500	17,000	13,830
Agricultural College Receipts		10,000	5,000	...	...
Receipt on account of donation from King George V Memorial Fund Committee		...	21,000	...	1,35,000
TOTAL ...		2,85,000	3,01,000	2,45,000	4,06,428

XXX.—VETERINARY.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
OTHER RECEIPTS	XXX-A	9,000	9,900	9,500	8,221
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		...	...	...	175
Deduct—REFUNDS		...	...	...	...
For rounding		...	+100	+500	..
TOTAL ...		9,000	10,000	10,000	8,396

DETAILED ACCOUNT No. XXX-A.

Other Receipts.

GRANTS MADE BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH FOR THE APPOINTMENT OF THE VETERINARY DISEASE INVESTIGATION OFFICER (*vide* page 288).		8,200	8,200	8,400	7,567
OTHER RECEIPTS		800	1,700	1,100	654
TOTAL ...		9,000	9,900	9,500	8,221

XXXI.—CO-OPERATION.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
AUDIT FEES		29,000	21,000	21,000	31,617
MISCELLANEOUS RECEIPTS	XXXI-A	...	3,400	2,900	16,039
Deduct—REFUNDS		...	...	...	—200
For rounding		...	—400	+100	...
TOTAL ...		29,000	24,000	24,000	47,456

DETAILED ACCOUNT No. XXXI-A.

Miscellaneous Receipts.

	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
Transfer from the deposit account of grants from the Central Government for the Scheme for Co-operative Training and Education (*vide* page 288)		...	3,200	2,900	6,925
Recoveries of overpayments		...	...	...	9,098
Miscellaneous Receipts		...	200	...	16
TOTAL ...		...	3,400	2,900	16,039

XXXII.—INDUSTRIES.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
INDUSTRIES...	XXXII-A	1,03,500	88,900	84,200	84,736
FISHERIES		500	100	500	554
Recoveries of overpayments		...	...	...	56
For rounding ...		...	...	+300	...
TOTAL ...		1,04,000	89,000	85,000	85,346

DETAILED ACCOUNT No. XXXII-A.

INDUSTRIES.

Industries.

INSPECTION OF WEIGHTS AND MEASURES		70,000	70,000	50,000	69,973
TRANSFER FROM THE DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS (*vide* page 288) ...					
SMALL-SCALE WOOLLEN INDUSTRY		14,000	5,200	11,400	3,831
OTHER SCHEMES		7,500	7,500	7,500	6,902
TRANSFER FROM THE DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR DEVELOPMENT OF THE HANDLOOM INDUSTRIES (*vide* page 288)		11,700	5,900	14,700	3,677
OTHER RECEIPTS		300	300	600	353
TOTAL ...		1,03,500	88,900	84,200	84,736

XXXVI.—MISCELLANEOUS DEPARTMENTS.	Detailed Account No.	Budget Estimate, 1941-42.	Revised, Estimate, 1940-41.	Budget Estimate 1940-41.	Accounts, 1939-40.
LABOUR AND EMIGRATION—		Rs.	Rs.	Rs.	Rs.
Emigration fees		...	...	...	...
Fees for the registration of Trade Unions		...	...	...	14
MISCELLANEOUS—					
EXAMINATION FEES		3,600	3,300	3,300	2,754
FEES FOR INSPECTION OF STEAM BOILERS		14,400	14,800	14,300	14,666
ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932 ...		800	800	800	993
MISCELLANEOUS		...	2,000	...	2,459
Fees under the Societies Registration Act		500	500	800	676
RECEIPTS IN ENGLAND		...	...	...	...
LOSS OR GAIN BY EXCHANGE		...	...	...	...
TOTAL ..		19,300	21,400	19,200	21,562
Deduct—REFUNDS ..	XXXVI-A	—300	—300	—300	—2,889
For rounding .		...	—100	+100	...
TOTAL .		19,000	21,000	19,000	18,673

DETAILED ACCOUNT No. XXXVI-A.

MISCELLANEOUS DEPARTMENTS.

Deduct—Refunds—

Examination fees for granting certificates of competency to electrical contractors and wiremen		—200		—200	
Inspection of steam boilers		—100		—100	
TOTAL ...		—300	—300	—300	—2,889

XXXIX.—CIVIL WORKS.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
Rents		84,000	83,000	80,000	99,946
Ferry Receipts		...	3,000	200	2,677
Tolls on Roads		16,000	16,400	15,000	16,988
Recoveries of expenditure		15,800	58,000	6,000	56,280
Miscellaneous	XXXIX-A.	5,07,200	10,19,500	12,60,000	2,96,535
Transfer from Central Road Fund		20,12,000	26,91,000	13,56,500	5,24,077
Receipts in England		...	...	...	1,462
Loss or gain by exchange		...	...	...	9
For rounding ...		+200	+100	—400	...
TOTAL ...		26,35,200	38,71,000	27,17,300	9,97,974
Deduct—Refunds ...		—200	—7,000	—300	—2,185
TOTAL ..		26,35,000	38,64,000	27,17,000	9,95,789

DETAILED ACCOUNT No. XXXIX-A.

CIVIL WORKS.

Miscellaneous.

(i) Transfer from Fund for Sind Buildings (*vide* page 288).		4,29,000	9,42,000	12,00,000	2,07,350
(ii) Miscellaneous		70,200	74,500	60,000	89,185
(iii) Transfer from the deposit account of the grant made by the Imperial Council of Agricultural Research for half the cost of the scheme for sub-surface investigation work in the Lloyd Barrage areas in Sind (*vide* page 288)		8,000	3,000	...	...
TOTAL ...		5,07,200	10,19,500	12,60,000	2,96,535

XLIV.—RECEIPTS IN AID OF SUPERANNUATION.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES ...	XLIV-A	94,000	88,000	85,000	87,494
MISCELLANEOUS		...	400	...	3,065
RECEIPTS IN ENGLAND		...	...	...	682
LOSS OR GAIN BY EXCHANGE		...	...	...	5
	TOTAL ...	94,000	88,400	85,000	91,246
	Deduct—REFUNDS ...	—1,000	—400	—1,000	—860
	TOTAL ...	93,000	88,000	84,000	90,386

DETAILED ACCOUNT No. XLIV-A.

RECEIPTS IN AID OF SUPERANNUATION.

Contributions for Pensions and Gratuities.

	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
Officers lent to Foreign Service—				
District Local Fund Officers	33,000	31,000	44,000	42,706
Municipal and other (excluding District Local Fund) Officers ...	9,000	8,000	10,000	9,063
Other Foreign Service	3,000	5,000	6,000	6,618
Total—Foreign Service ...	45,000	44,000	60,000	58,387
Other Governments and bodies	49,000	44,000	25,000	29,092
Refund of gratuities	...	...	...	15
TOTAL ...	94,000	88,000	85,000	87,494

XLV.—STATIONERY AND PRINTING.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS	1,200	1,200	1,200	1,664
SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS	5,000	4,800	4,500	4,996
OTHER PRESS RECEIPTS	14,000	18,000	14,000	18,768
NON-GOVERNMENT INSTITUTION CHEQUE BOOKS	...	...	...	13
RECEIPTS IN ENGLAND	...	...	...	79
LOSS OR GAIN BY EXCHANGE	...	...	...	1
ROUNDING	—200	...	+300	...
TOTAL ...	20,000	24,000	20,000	25,521
Deduct—REFUNDS ...	...	...	...	—4,185
TOTAL ...	20,000	24,000	20,000	21,336

XLVI.—MISCELLANEOUS.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
UNCLAIMED DEPOSITS	...	30,000	38,000	25,000	37,085
SALE OF OLD STORES AND MATERIALS	...	500	100	500	600
FEES FOR GOVERNMENT AUDIT	...	3,900	5,000	3,800	3,890
OTHER FEES, FINES AND FORFEITURES	...	3,000	3,000	2,500	3,019
TRANSFER FROM THE DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS	...	50,000	50,000	60,000	29,792
RECOVERIES OF OVERPAYMENTS	...	10,000	21,000	5,000	18,507
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	...	5,000	4,000	4,000	7,134
NET GAIN BY EXCHANGE ON REMITTANCE TRANSACTIONS...	...	...	...	...	80
MISCELLANEOUS	XLVI-A	2,16,000	2,02,500	46,000	95,104
TOTAL ...	...	3,18,400	3,23,600	1,46,800	1,95,211
Deduct—REFUNDS ...	...	—10,000	—7,000	—15,000	—15,742
FOR ROUNDING	...	—400	+400	+200	...
TOTAL ...	...	3,08,000	3,17,000	1,32,000	1,79,469

DETAILED ACCOUNT No. XLVI—A.

MISCELLANEOUS.

MISCELLANEOUS.

RECEIPTS ON ACCOUNT OF SAND AND QUARRY FEES	31,000	37,500	33,650	34,063
RECEIPTS ON ACCOUNT OF FERRY TOLLS	36,000	62,000	9,350	6,361
CATTLE POUND RECEIPT	1,46,000	1,00,000	...	50,608
OTHER ITEMS	3,000	3,000	3,000	4,072
TOTAL ...	2,16,000	2,02,500	46,000	95,104

XLIX—GRANTS-IN-AID FROM CENTRAL GOVERNMENT.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
XLIX—GRANTS-IN-AID FROM CENTRAL GOVERNMENT ...	1,05,00,000	1,05,00,000	1,05,00,000	1,05,00,000

L—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.				
L—Miscellaneous Adjustments between Central and Provincial Governments	6,000	7,000	15,000	11,810

LI.—EXTRAORDINARY RECEIPTS.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
Sale of land	LI-A	75,60,000	80,70,000	65,40,000	85,60,176
Sale of other Government Assets		...	...	...	...
Other items		...	...	...	...
	TOTAL ...	75,60,000	80,70,000	65,40,000	85,60,176
	Deduct—Refunds ..	—60,000	—70,000	—40,000	—48,991
	TOTAL ...	75,00,000	80,00,000	65,00,000	85,11,185

DETAILED ACCOUNT No. LI-A.
EXTRAORDINARY RECEIPTS.
Sale of Land.

	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
Barrage lands	75,60,000	80,70,000	65,40,000	85,60,176
Other lands	...	...	...	...
TOTAL ...	75,60,000	80,70,000	65,40,000	85,60,176

DEBT HEADS.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
PUBLIC DEBT.				
A—Debt raised in India—				
III—Loans from the Central Government	..	..	...	...
UNFUNDED DEBT.				
State Provident Funds—				
General Provident Fund	11,35,000	11,25,000	11,13,000	10,45,844
Contributory Provident Fund	6,000	6,000	8,000	3,607
TOTAL ...	11,41,000	11,31,000	11,21,000	10,49,451
DEPOSITS NOT BEARING INTEREST.				
Famine Relief Fund—				
A—Famine Relief Fund—				
Transfer from the Revenue Account	...	...	...	...
Interest receipts	36,000	35,000	36,000	34,241
Recoveries of famine expenditure	...	...	...	...
Gain on realisation of securities	...	...	...	...
B—Investment Account—				
Sale of securities	...	...	...	...
TOTAL ...	36,000	35,000	36,000	34,241
Appropriation for Reduction or Avoidance of Debt—				
Other Appropriations	4,04,000	3,88,000	3,88,000	3,71,736
Depreciation Reserve Fund—Government Presses	12,000	13,000	10,000	11,783
Transfers from Famine Relief Fund...	...	...	...	...
Deposits of Local Funds—				
District Funds	47,98,000	47,98,000	45,51,000	47,16,608
Municipal Funds	11,49,000	11,49,000	10,63,000	10,94,232
Other Funds	26,18,000	26,18,000	26,29,000	25,67,882
TOTAL ...	85,65,000	85,65,000	82,43,000	83,78,722

DEBT HEADS.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
DEPOSITS NOT BEARING INTEREST—*contd.*				
Departmental and Judicial Deposits—				
Civil Deposits—				
Revenue Deposits	4,77,000	4,77,000	5,43,000	4,59,703
Civil Courts' Deposits	15,48,000	15,48,000	15,26,000	16,78,743
Criminal Courts' Deposits	20,000	20,000	18,000	18,305
Personal Deposits	78,45,000	78,45,000	73,13,000	78,08,472
Forest Deposits	57,000	57,000	48,000	53,891
Public Works Deposits	7,24,000	7,24,000	6,59,000	7,21,066
Trust Interest Funds	50,000	59,000	50,000	97,188
Deposits for work done for public bodies or individuals	8,000	8,000	2,000	11,303
Municipal taxes on Government residential buildings	..	..	...	...
Unclaimed Deposits in the General Provident Fund	6,000	6,000	7,000	5,409
Unclaimed Deposits in the Contributory Provident Fund ...	..	..	...	...
Deposits of fees received by Government servants for work done for private bodies	4,000	4,000	9,000	2,553
Deposits for weights and measures under the Bombay Weights and Measures Act, 1932.	..	..	...	...
Sind War Planes Fund Deposits	..	1,000	..	...
TOTAL ...	1,07,39,000	1,07,49,000	1,01,75,000	1,08,56,633
Other Accounts—				
Subventions from Central Road Fund	20,12,000	26,91,000	13,57,000	5,80,375
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas—				
Grant for the economic development and improvement of rural areas				*40,161
Grant for the scheme for co-operative training and education ...	82,500	50,700	98,800	6,347
Grant for small-scale woollen industry				11,316
Rounding	+ 500	+ 300	..	..
TOTAL ...	83,000	51,000	98,800	57,824
Deposit account of grants made by the Imperial Council of Agricultural Research—				
(i) Scheme for improvement of marketing in India ...	14,000	35,000	15,000	...
(ii) Scheme for the appointment of Disease Investigation Officer ...	8,200	8,200	8,400	7,569
(iii) Scheme for defining the breed characteristics of the Thar Parkar breed of cattle	..	..	...	434
(iv) Scheme for the sub-surface investigation work in the Lloyd Barrage areas in Sind	8,000	3,000	..	..
Rounding	—200	—200	—200	...
TOTAL ...	30,000	46,000	23,200	8,003
Deposit account of grant from the Central Government for the Development of Handloom Industries	..	...	...	12,834
Central Cotton Committee Research Fund	1,44,000	99,000	67,000	58,915
Fund for Sind Buildings	..	..	...	...
TOTAL—Other Accounts ...	22,69,000	28,87,000	15,46,000	7,17,951

* Includes Rs. 4,161 on account of contributions from the public

DEBT HEADS.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
ADVANCES NOT BEARING INTEREST.				
Advances repayable—				
Civil Advances—				
Advances for the purchase of passages	..	...	...	...
Objection book advances	1,56,000	1,56,000	1,89,000	1,93,857
Medical supplies for Military Department	..	...	...	...
Advances for repayment of refunds of revenue and deposits ...	3,000	3,000	3,000	2,703
Public Works Advances	6,000	6,000	5,000	8,224
Other Advances	..	..	...	...
Special Advances	...	..	...	...
Forest Advances	1,47,000	1,47,000	1,29,000	1,42,435
TOTAL ...	3,12,000	3,12,000	3,26,000	3,47,219
Permanent Advances	2,000	2,000	4,000	27,345
Account with the Government of Burma	1,000	1,000	..	...
Account with the Reserve Bank of India	14,000	14,000	1,28,000	14,130
Total—Advances ...	3,29,000	3,29,000	4,58,000	3,88,694
SUSPENSE.				
Suspense Accounts—				
Suspense Accounts	25,000	25,000	1,000	18,753
Central Accounts Office—Reserve Bank Suspense	...	..	2,56,12,000	3,06,51,707
Cash Balance Investment Account	9,00,00,000	11,02,10,000	8,39,80,000	6,69,12,777
Recoveries of Service Payments	1,45,000	1,45,000	1,23,000	1,40,905
Departmental Adjusting Account	50,000	50,000	50,000	...
Total ...	9,02,20,000	11,04,30,000	10,97,66,000	9,77,24,142
Cheques and Bills	3,40,000	3,40,000	3,24,000	3,37,896
Departmental and Similar Accounts—				
Civil Departmental Balances (Civil and P. W.)	15,000	15,000	11,000	16,352
Total—Suspense ...	9,05,75,000	11,07,85,000	11,01,01,000	9,80,78,390

DEBT HEADS.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
Loans to Municipalities, Port Funds, etc.—				
Loans to Municipalities	1,100	1,000	1,000	935
Loans to District and other Local Fund Committees	..	700	700	781
Loans to Land-holders and other Notabilities	..	...	...	...
Advances to Cultivators	2,49,400	2,44,800	2,49,000	2,64,608
Advances under special laws	..	...	...	...
Miscellaneous Loans and Advances	61,400	1,52,000	63,400	98,534
TOTAL ...	3,11,900	3,98,500	3,14,100	3,64,858
Loans to Government Servants—				
House-building Advances	2,000	4,000	3,400	7,800
Advances for the purchase of motor cars	13,900	23,000	12,100	20,843
Advances for the purchase of other conveyances	900	4,200	900	4,952
Passage Advances	600	500	...	126
Other Advances	..	..	...	...
TOTAL ...	17,400	31,700	16,400	33,721
Rounding	—300	—200	+500	...
Total—Loans and Advances by Provincial Government ...	3,29,000	4,30,000	3,31,000	3,98,579
REMITTANCES.				
Other Local Remittances—				
Cash Remittances between treasuries	3,46,59,000	3,46,59,000	3,01,64,000	3,41,65,299
Forest Remittances	7,41,000	7,41,000	9,25,000	8,22,904
Public Works Remittances—				
Remittances into Treasuries	6,45,000	6,45,000	7,33,000	7,46,702
Public Works Cheques	73,01,000	73,01,000	62,40,000	67,17,846
Other Remittances	17,80,000	17,80,000	11,92,000	14,74,077
Transfers between Public Works Officers	7,63,000	7,63,000	3,34,000	5,62,356
Miscellaneous Remittances	2,26,000	2,26,000	1,98,000	1,77,478
TOTAL ...	4,61,15,000	4,61,15,000	3,97,86,000	4,46,66,662
Remittances by Bills—				
Remittance Transfer Receipts—Local	31,40,000	31,40,000	25,79,000	32,38,904
Adjusting account between Central and Provincial Governments ...	70,000	70,000	25,50,000	4,317
Inter-provincial Suspense Accounts	16,000	16,000	30,000	...
Adjusting Account with Railways	1,000	1,000	2,00,000	471
TOTAL—Remittances ...	4,93,42,000	4,93,42,000	4,51,45,000	4,79,10,354

CIVIL BUDGET ESTIMATE OF PROVINCIAL EXPENDITURE.

FOR THE YEAR

1941-42.

7.—LAND REVENUE.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
A.—CHARGES OF ADMINISTRATION.	Voted ...	4,73,900	4,74,000	4,45,700	4,57,284
B.—SURVEY, SETTLEMENT AND RECORD OPERATIONS ...	*Charged* ...	*29,400*	*18,000*	...	...
	Voted ...	3,25,000	2,38,000	1,77,100	47,096
C.—LAND RECORDS ...	Voted ...	12,42,400	12,75,000	12,52,300	12,65,320
D.—CHARGES ON ACCOUNT OF ENCUMBERED ESTATES ...	Voted ...	3,000	3,000	3,000	11,260
E.—ASSIGNMENTS AND COMPENSATIONS	*Charged* ...	*10,700*	*10,800*	*11,000*	*11,038*
F.—ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS...	Voted ...	...	...	...	55
G.—CHARGES IN ENGLAND ...	*Charged*...	*4,800*	*3,000*	...	...
	Voted ...	...	2,400	...	...
H.—LOSS OR GAIN BY EXCHANGE	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
For rounding ...	*Charged* ...	*+100*	*+200*	...	...
	Voted ...	−300	−400	−100	...
	TOTAL ...	20,89,000	20,24,000	18,89,000	17,92,053
	Charged ...	*45,000*	*32,000*	*11,000*	*11,038*
	Voted ...	20,44,000	19,92,000	18,78,000	17,81,015

7.—LAND REVENUE. A.—Charges of Administration.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1.—GENERAL ESTABLISHMENTS.—						
A-1.—(1) Pay of Officers— ... ... Voted ...			...	5,800	...	5,452
A-1.—(2) Pay of Establishment—						
Clerks			...		...	
Inferior Establishment (14—25)	15	15	3,105		4,190	
Temporary Establishment (For Land Acquisition Work under Consulting Surveyor to Government) ...			2,985		2,460	
Total—Voted ...			6,090	7,100	6,650	4,810
A-1—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) ... ... Voted ..			36	...	36	
Travelling allowance (ordinary) ... Voted ...			150		...	
House-rent and other allowances ... Voted ...			94		144	
Total—Voted ...			280	2,900	180	2,027
Carried over ...			6,370	15,800	6,830	12,289

7.—LAND REVENUE. A.—Charges of Administration—*contd.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
A-1.—GENERAL ESTABLISHMENTS—*contd.*						
Brought forward ...			6,370	15,800	6,830	12,289
A-1.—(4) Contingencies—						
Contract contingencies—						
Carriage of tents, records, forms, etc., ...			17,100		17,300	
Purchase of books and periodicals			1,000		1,000	
Purchase and repairs of furniture			6,000		6,000	
Electricity charges			3,000		1,500	
Telephone charges			3,900		2,700	
Peons' uniforms and belts			6,000		4,000	
Petty supplies			6,500		4,000	
Office expenses and miscellaneous			2,500		5,500	
Non-contract contingencies—						
Rents, rates and taxes			6,880		6,120	
Pay of inferior servants			26,400		25,450	
Construction and repairs of chavdis			20,000		15,000	
Acquisition and improvement of land for village sites ...			17,600		...	
Cost of boundary marks and divisions of survey numbers			2,000		2,000	
Cost of boundary marks in alienated lands			200		200	
Other supplies and services			950		600	
Contingencies (for Special Land Acquisition Officer, Karachi)			500		500	
Total—Voted ...			1,20,530	1,11,200	91,870	96,995
A-1.—(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from "25.—General Administration" on account of the establishment charges of Collectors, &c. (*vide* page 129)			+3,43,000	+3,43,300	+3,43,000	+3,43,000
Add—Amount transferred from "39—Public Health" on account of work done by the establishment of the Consulting Surveyor to Government in connection with revision of rates of non-agricultural assessment and defence of land acquisition appeals and valuation of Government properties (*vide* page 194)			+4,000	+4,000	+4,000	+5,000
Total—Voted ...			+3,47,000	+3,47,000	+3,47,000	+3,48,000
Total—Charges of Administration—Voted ...			4,73,900	4,74,000	4,45,700	4,57,284

7.—LAND REVENUE. B.—Survey, Settlement and Record Operations.	Strength. 1941-42.	1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
B-1.—Expenditure in connection with Settlement Operations ... *Charged* ...			*29,400*	*18,000*	...	...
Voted ..			14,300	4,000	...	...
B-2.—Expenditure on account of Soil classification ... ... Voted ...			2,90,700	2,18,000	1,61,100	18,384
B-3.—Miscellaneous ... ... Voted ...			20,000	16,000	16,000	28,712
Total ... *Charged* ...			*29,400*	*18,000*	...	...
Voted ...			3,25,000	2,38,000	1,77,100	47,096
DETAILS.						
B-1.—Expenditure in connection with Settlement Operations—						
B-1.—(1) Pay of Officers—						
Director of Settlements (grade pay plus special pay at Rs. 250) ... *Charged* ...	1		*21,400*			
Office Superintendent (200—260) ... Voted ...	1		2,530			
Total .. *Charged* ...			*21,400*	*12,000*	...	...
Voted ...			2,530	...	...	...
B-1.—(2) Pay of Establishment—						
Clerks etc., (25—100)	7		4,065			
Inferior establishment (17—21)	6		1,255			
Temporary establishment						
Leave salary						
Total—Voted ...			5,320	1,100	..	...
B-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) ... *Charged* ...			*2,350*			
Voted ...			..			
Travelling allowance (ordinary) ... *Charged* ...			*200*			
Voted ...			2,000			
House-rent and other allowances ... *Charged* ..			*450*			
Voted ...			1,400			
Total ... *Charged* ...			*3,000*	*3,500*	...	...
Voted ...			3,400	1,000	...	...
B-1.—(4) Contingencies—						
Carriage of Record, tents, forms etc			400			
Purchase of books and publications			150			
Purchase and repairs of furniture			170			
Telephone charges			280			
Peons' uniforms and Belts			100			
Petty supplies			150			
Office expenses and miscellaneous			100			
Rents, Rates and Taxes			850			
Service Postage and Telegrams			700			
Pay of inferior servants			150			
Total—Voted ...			3,050	1,900	...	...
B-1.—(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.,—						
Contribution payable to the Bombay Government for leave salary of the officers of the Indian Civil Service ... *Charged* ...			*4,400*	*2,100*		
Contribution for passages of the officers of this Indian Civil Service payable to the Bombay Government ... *Charged* ...			*600*	*400*		
Total, *Charged* ...			*5,000*	*2,500*	...	...
Total—Expenditure in connection with Settlement Operations ... *Charged* ...			*29,400*	*18,000*		
Voted ...			14,300	4,000		

7.—LAND REVENUE. B.—Survey, Settlement and Record Operations.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
DETAILS.—*concld.*						
B-2.—Expenditure on account of Soil classification.—						
B-2.—(1) Pay of Officers—						
Soil Classification Officer (1,000—1,250)	1	1	12,750		12,150	
Deputy Soil Classification Officers (250—750 plus special pay Rs. 75)	2	...	12,930		...	
Assistant Soil Classification Officers (60—260 plus special pay Rs. 50)	8	7	23,160		19,950	
Leave salary					...	
Total—Voted ...			48,840	37,400	32,100	4,972
B-2.—(2) Pay of establishment—						
Soil Supervisors and chemists (50—250)	42		} 1,08,170		} 26,200	
Clerks, etc. (25—115)	179					
Inferior establishment, peons, khalasis, chowkidars, etc. (16—30)	112		20,270		6,800	
Leave salary					...	
Total—Voed ...			1,28,440	72,600	33,000	3,106
B-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			20,700		5,700	
Travelling allowance (ordinary)			6,000		12,000	
House-rent and other allowances			10,920		5,300	
Total—Voted ...			37,620	27,200	23,000	1,651
B-2.—(4) Contingencies—						
Establishment charged to contingencies (Darogas, Coolies, etc.)			50,400		40,000	
Tools and Plants—						
Scientific Instruments			400		8,000	
Tools			900		2,000	
Non-contract contingencies—						
Rents, rates and Taxes			2,700		...	
Camp equipment (purchase and repairs) ...			700		10,000	
Service postage and telegrams			3,000		3,000	
Carriage of records, etc.			13,500		5,000	
Books and periodicals			100		...	
Purchase and repairs of furniture			500		2,500	
Printing, Binding and Advertising charges ...			100		...	
Clothing charges			400		1,000	
Petty supplies			2,500		1,500	
Office expenses and miscellaneous			600		...	
Total—Voted ...			75,800	80,800	73,000	8,655
Total—Expenditure on account of Soil classification ... ... Voted ...			2,90,700	2,18,000	1,61,100	18,384
B-3.—Miscellaneous—						
B-3.—(1) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Amount payable to Bombay Government on account of the work done at the Photo Zinco Press, Poona ... ... Voted ...			20,000		16,000	
Total—Miscellaneous—Voted ...			20,000	16,000	16,000	28,712

7.—LAND REVENUE. C.—Land Records.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
C-1.—SUPERINTENDENCE ... ... Voted ...			64,860	70,100	67,000	67,136
C-2.—CITY LAND RECORDS ... ... Voted ...			38,340	38,900	38,220	37,415
C-3.—DISTRICT CHARGES ... ... Voted ...			11,36,200	11,59,000	11,44,080	11,58,293
C-4.—COST OF BOUNDARY MARKS RECOVERABLE FROM LAND HOLDERS ... Voted ...			3,000	7,000	3,000	2,476
Total—Voted ...			12,42,400	12,75,000	12,52,300	12,65,320
DETAILS.						
C-1.—SUPERINTENDENCE.						
C-1.—(1) Pay of Officers—						
Superintendent (300—650 + 100 S. P.)	1	1	9,000		9,000	
Leave salary			...		3,000	
Total—Voted ...			9,000	12,000	12,000	8,113
C-1.—(2) Pay of Establishment—						
Revenue Surveyors, Draftsmen and Clerks (25—150) .	46	45	38,880		40,060	
Inferior establishment (16—20)...	16	14	3,320		2,840	
Temporary establishment			2,960		2,440	
Leave salary			...		...	
Total—Voted ...			45,160	46,900	45,340	51,397
C-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,410		1,580	
Travelling allowance (ordinary)			1,700		1,550	
House-rent and other allowances			310		310	
Total—Voted ..			3,420	3,700	3,440	3,430
Carried over ...			57,580	62,600	60,780	62,940

7.—LAND REVENUE. C.—Land Records—*contd.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
C-1.—SUPERINTENDENCE—*contd.*			Rs.	Rs.	Rs.	Rs.
Brought forward ...			57,580	62,600	60,780	62,940
C-1.—(4) Contingencies—						
Contract contingencies—						
Peons' uniforms and belts			100		100	
Carriage of records			300		225	
Purchase and repairs of furniture			100		100	
Other charges			300		225	
Non-contract contingencies—						
Pay of inferior servants			580		575	
Service postage and telegrams			2,000		2,000	
Mapping charges			5,180		2,250	
Charges of field work			400		240	
Measurement and demarcation charges			...		2,245	
Other charges			50		60	
Total ... Voted ...			9,010	9,300	8,020	5,839
Deduct—Portion of pay and allowances of Superintendent, Land Records in Sind, debitable to "68—Construction of Irrigation Works" ... Voted ...			—1,730	—1,800	—1,800	—1,643
Total, Superintendence ... Voted ...			64,860	70,100	67,000	67,136
C-2.—CITY LAND RECORDS.						
C-2.—(1) Pay of Establishment—						
Surveyors (30—175)	15	15	15,970		17,234	
Inferior establishment (16—20)...	13	13	2,890		2,844	
Temporary establishment			10,300		9,762	
Leave salary			1,440		930	
Total ... Voted ...			30,600	31,300	30,770	30,623
C-2.—(2) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			2,000		2,100	
Travelling allowance (ordinary)			725		640	
House-rent and other allowances			2,184		2,190	
Total ... Voted ...			4,909	5,000	4,930	4,516
C-2.—(3) Contingencies—						
Contract contingencies—						
Carriage of records			100			
Peons' uniforms			200			
Purchase of books and periodicals			150			
Purchase and repairs of furniture			400			
Electricity charges...			50			
Other charges			80		2,520	
Non-contract contingencies—						
Pay of inferior servants			272			
Service postage and telegrams			275			
Mapping charges			..			
Charges of field work			..			
Office expenses and miscellaneous			1,204			
Total ... Voted ...			2,731	2,600	2,520	2,276
Total, City Land Records ... Voted ...			38,340	38,900	38,220	37,415

7.—LAND REVENUE. C.—Land Records—*contd.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
C-3.—DISTRICT CHARGES.						
C-3.—(1) Pay of Officers—						
Head Master, Tapedars' Training School, Hyderabad (Sind) (200—260)	1	1	2,760		2,620	
Total—Voted ...			2,760	2,620	2,620	2,749
C-3.—(2) Pay of Establishment—						
Assistant Inspectors, Clerks, Tapedars and Circle Inspectors—						
Kanungo establishment (35—95)	1,081	1,081	6,24,990		6,34,146	
Other establishment (100—125)	3	3	4,190		4,340	
Servants and Kotars—						
Kanungo establishment (15)	1,007	1,007	1,78,400		1,79,484	
Other establishment (16—18)	6	6	1,130		1,128	
Temporary establishment—						
Kanungo establishment			940		3,050	
Other establishment			...		...	
Probable savings—						
Kanungo establishment			—28,380		—29,638	
Leave salary					...	
Total—Voted ...			7,81,270	8,01,680	7,92,510	8,04,812
C-3.—(3) Akarband Work ... ... Voted ...			.. ...	..	...	..
C-3.—(4) Record of Rights ... ... Voted ...			.. ...	..	...	..
C-3.—(5) Settlement Work ... ... Voted ...			..	..	...	..
Carried over ...			7,84,030	8,04,300	7,95,130	8,07,561

7.—LAND REVENUE. C.—Land Records—*concld.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
					Rs.	
C-3.—DISTRICT CHARGES—*contd.*						
Brought forward ...			7,84,030	8,04,300	7,95,130	8,07,561
C-3.—(6) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)—						
Kanungo establishment			3,12,950		3,13,540	
Other establishments			...		...	
Travelling allowance (ordinary)—						
Kanungo establishment			9,330		8,500	
Other establishments			100		100	
House-rent and other allowances—						
Kanungo establishment			370		370	
Other establishments			540		530	
Total—Voted ...			3,23,290	3,26,400	3,23,040	3,24,108
C-3.—(7) Contingencies—						
Stipends			1,232		1,230	
Rents, rates and taxes—						
Kanungo establishment			12,000		10,000	
Other establishments			70		70	
Fixed contingencies—						
Kanungo establishment			12,400		12,516	
Other establishments			96		96	
Pay of inferior servants—						
Other establishments			735		735	
Service postage and telegrams—						
Kanungo establishment			..		...	
Other establishment			10		10	
Office expenses and miscellaneous—						
Kanungo establishment			2,000		1,000	
Other establishment			337		253	
Total—Voted ...			28,880	28,300	25,910	26,624
TOTAL—District charges—Voted ...			11,36,200	11,59,000	11,44,080	11,58,293

7.—LAND REVENUE. D.—Charges on account of Encumbered Estates.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
D.—(1) Pay of Officers—						
Manager (700—850 *plus* Spl. Pay Rs. 100)... Voted ...	1	1	11,400		11,400	
Assistant and Deputy Managers (200—520 *plus* special pay Rs. 50 each) ... Voted ...	6	4	26,460		17,760	
Leave salary					...	
Total ... Voted ..			37,860	36,900	29,160	29,251
D.—(2) Pay of Establishment—						
Clerks and Surveyors (25 to 150)	36	36	28,170		27,000	
Inferior establishment and Book binders (17—21) ...	13	13	2,900		2,900	
Temporary establishment			24,760		17,900	
Leave salary			3,000		3,000	
Total—Voted ..			58,830	53,700	50,800	46,998
D.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) ... Voted ...			9,910		8,230	
Travelling allowance (ordinary) ... Voted ...			5,450		4,450	
House-rent and other allowances ... Voted ...			820		760	
Total .. Voted ...			16,180	16,000	13,440	13,514
D.—(4) Contingencies—						
Contract contingencies—						
Carriage of records			1,600		1,000	
Forms (Printing, etc.)			1,000		1,000	
Stationery			600		500	
Bookbinding			200		100	
Uniforms			500		130	
Purchase of books and periodicals			100		70	
Purchase and repairs of furniture			500		700	
Petty supplies			500		500	
Non-contract contingencies—						
Service postage and telegrams			5,250		5,000	
Rents, rates and taxes			3,120		2,880	
Fixed contingencies			450		486	
Electric charges			360		360	
Pay of inferior servants			1,750		1,374	
Total—Voted ...			15,930	16,900	14,100	13,764
TOTAL ... Voted ...			1,28,800	1,23,500	1,07,500	1,03,527
D.—(5) Establishment charges recoverable from other Governments Departments, etc.—						
Deduct—Contributions from Encumbered Estates in Sind ... .. Voted ...			—1,25,800	—1,20,500	—1,04,500	—92,267
TOTAL ... Voted ...			3,000	3,000	3,000	11,260

7.—LAND REVENUE. E.—Assignments and Compensations.	Strength. 1941-42.	1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
E-1.—PAYMENT TO INAMDARS AND OTHER GRANTEES ... ... Charged ...			7,050	7,070	7,035	7,048
E-2.—PENSIONS IN LIEU OF RESUMED LANDS ... ... Charged ...			310	330	330	354
E-3.—OTHER LAND REVENUE COMPENSATIONS ... ... Charged ...			3,340	3,400	3,635	3,636
Total ... Charged ...			10,700	10,800	11,000	11,038
DETAILS.						
E-1.—Payment to Inamdars and other Grantees—						
E-1.—(1) INAMDARS			1,050		1,035	
E-1.—(2) DISTRICT AND VILLAGE OFFICERS ...			6,000		6,000	
Total ... Charged ...			7,050	7,070	7,035	7,048
E-2.—Pensions in lieu of resumed lands—						
Devasthans (Allowances to temples and mosques) ...			...		...	
Annual payments			310		330	
Total ... Charged ...			310	330	330	354
7—LAND REVENUE						
G.—Charges in England						
High Commissioner for India—						
Leave salaries and deputation pay ... Charged ...			..	..		
Sterling Overseas pay .. ... Charged ...			4,800	3,000		
Other items (stores) .. .. Voted ..			..	2,400		
Total .. { Charged ...			4,800	3,000	...	...
Total .. { Voted ..			..	2,400	...	...

8.—PROVINCIAL EXCISE.		Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
A.—District Executive Establishment ...	*Charged* ...		...	...	...	*13,916*
	Voted ...	8-A	1,99,700	1,95,000	1,89,000	1,81,293
B.—Distilleries	Voted ...	8-B	2,45,000	2,17,000	1,80,000	1,85,258
C.—Cost of Opium supplied to Provincial Excise Department	Voted ...		73,000	53,000	90,000	99,139
D.—Compensations	Voted ...	8-D	25,000	25,000	25,000	24,920
E.—Charges in England	Voted ...	8-E	...	...	3,500	3,300
F.—Loss or gain by exchange ...	Voted ...		...	...	...	11
For rounding	Voted ...		+300		—500	
	Charged ...		...		...	
	Total ...		5,43,000	4,90,000	4,87,000	5,07,837
TOTAL ...	*Charged* ...		...	...	...	*13,916*
	Voted ...		5,43,000	4,90,000	4,87,000	4,93,921

DETAILED ACCOUNT No. 8-A. PROVINCIAL EXCISE. A.—District Executive Establishment.		Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
A.—(1) COMBINED SALT AND EXCISE DEPARTMENT IN SIND	*Charged* ..			...	...	...	13,916
	VOTED .			1,99,700	1,95,000	1,89,000	1,81,346
A.—(2) ESTABLISHMENT IN CONNECTION WITH MATCHES AND SUGAR EXCISE DUTY	VOTED ...			...	...	...	—53
Total ...	*Charged* ...			...	...	...	*13,916*
	Voted ...			1,99,700	1,95,000	1,89,000	1,81,293
A-1—COMBINED SALT AND EXCISE DEPARTMENT IN SIND.							
A-1—(1) Pay of Officers—							
Deputy Commissioner of Salt and Excise (660—900)	*Charged* ...			...		...	
	Voted	1	1	9,580		7,950	
Superintendents of Salt and Excise (170—500)	Voted ...	2	2	10,070		9,650	
Total ...	*Charged* ...			...	...	...	*10,247*
	Voted ...			19,650	19,400	17,600	13,582
A-1—(2) Pay of Establishment—							
Inspectors and Assistant Inspectors (*75—300*)	...	39	39	66,550		64,650	
Clerks (*25—200*)	...	24	24	26,690		27,510	
Inferior establishment (*17—45*)	...	174	174	46,790		46,800	
Temporary establishment	...			14,780		11,240	
Leave salary	...			...		...	
Probable savings	...			—3,010		—4,200	
Total—Voted	...			1,51,800	1,46,000	1,46,000	1,40,951
A-1—(3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed) ...	*Charged* ...			...		...	
	Voted ...			27,550		28,300	
Travelling allowance (ordinary) ...	*Charged* ...			...		...	
	Voted ...			17,500		17,500	
House-rent and other allowances ...	*Charged* ...			...		...	
	Voted ...			6,400		6,000	
Rewards to Government Servants ...	*Charged* ...			...		...	
	Voted ...			3,000		3,000	
Total ...	*Charged* ...			...	...	...	*2,356*
	Voted ...			54,450	54,800	54,800	51,137
A-1.—(4) Contingencies—							
Contract contingencies—							
Carriage of Records	...			600		600	
Water and Electric charges	...			250		250	
Purchase and repairs of dead stock ...	..			500		500	
Uniforms	...			1,800		1,180	
Petty construction and repairs	...			200		200	
Telephone Charges	...			420		410	
Other charges, including petty supplies ...	...			3,100		2,770	
Non-contract contingencies—							
Rewards to private persons	...			4,500		4,500	
Rents, rates and taxes	...			2,850		3,000	
Service postage and telegrams	...			4,200		4,200	
Pay of inferior servants	...			1,500		1,500	
Fees for the examination of Excise Samples	...			3,000		...	
Conveyance of Excise opium	...			2,080		2,090	
Office expenses and miscellaneous ...	...			...		...	
Total—Voted	...			25,000	26,000	21,200	27,814
Carried over ...	*Charged* ...	...	...	...	...	...	*12,603*
	Voted ...	...	...	2,50,900	2,46,200	2,39,600	2,33,484

DETAILED ACCOUNT No. 8-A. PROVINCIAL EXCISE. A.—District Executive Establishment.—*contd.*	Strength. 1941-42	Strength. 1940-41	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
Brought over ... *Charged* ...					...	*12,603*
Brought over ... Voted ...			2,50,900	2,46,200	2,39,600	2,33,484
A-1.—(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—¼th share transferable to "5—Salt" Voted ...			—50,500	—50,500	—50,000	—52,138
Contribution recoverable from the Central Government on account of supervision charges of the Deputy Commissioner of Salt and Excise in Sind for the Matches and Sugar Excise Duty. ... ... Voted ...			—700	—700	—600	
Add—Leave and passage contribution payable to the Bombay Government ... *Charged* ...					...	*+ 1,313*
Add—Leave and passage contribution payable to the Bombay Government ... Voted ...					...	
Total ... *Charged* ...			...	...	...	*+ 1,313*
Total ... Voted ...			—51,200	—51,200	— 50,600	—52,138
Total, Combined Salt and Excise Department in Sind ... *Charged* ...				...	...	*13,916*
Total, Combined Salt and Excise Department in Sind ... Voted ...			1,99,700	1,95,000	1,89,000	1,81,346
A-2—ESTABLISHMENT IN CONNECTION WITH THE MATCHES AND SUGAR EXCISE DUTY.						
A-2.—(1) Pay of Establishment—						
Assistant Inspector (75—90)	I	I	1,100		1,080	
Inferior establishment (16—22)	5	5	1,050		1,032	
Leave salary					100	
Total ...			2,150	1,642	2,212	2,020
A-2.—(2) Allowances, Honoraria, etc.			250	220	250	251
A-2.—(3) Contingencies			550	520	550	476
A-2.—(4) *Deduct*—Establishment charges recovered from other Governments, Departments, etc.—Central Government			—2,950	—2,382	— 3,012	—2,800
Total—Voted ...			...	...	...	—53

DETAILED ACCOUNT No. 8-B.

PROVINCIAL EXCISE.

B.—Distilleries.

Cost price of spirits supplied by contractors			2,45,000		1,80,000	
Total—Voted ...			2,45,000	2,17,000	1,80,000	1,85,258

DETAILED ACCOUNT No. 8-D.

PROVINCIAL EXCISE.

D.—Compensations.

Contributions to Local Boards in lieu of one anna cess on excise revenue			25,000		25,000	
Total—Voted ...			25,000	25,000	25,000	24,920

DETAILED ACCOUNT No. 8-E.

PROVINCIAL EXCISE.

E.—Charges i ngland.

HIGH COMMISSIONER FOR INDIA.

Leave salaries and deputation pay			...		3,500	
Sterling overseas pay			...		...	
Total—Voted ...			...	...	3,500	3,300

9.—STAMPS.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
A.—NON-JUDICIAL.					
A.—Charges for the Sale of Stamps	9-A	14,400	14,800	14,800	14,847
B.—Cost of Stamps supplied from Central Stamp Stores		7,800	4,500	4,500	4,498
Total—Voted ...		22,200	19,300	19,300	19,345
B.—JUDICIAL.					
C.—Charges for the Sale of Stamps	9-C	4,800	5,100	5,100	5,765
D.—Cost of Stamps supplied from Central Stamp Stores		2,700	1,200	1,200	1,354
Total—Voted ...		7,500	6,300	6,300	7,119
C.—GENERAL.					
E.—Superintendence	9-E	13,100	13,600	14,600	13,504
For rounding ...		+200	—200	−200	...
GRAND TOTAL—Voted ...		43,000	39,000	40,000	39,968

DETAILED ACCOUNT No. 9-A. STAMPS. A.—Charges for the sale of Stamps. (Non-Judicial.)	Strength. 1941-42	Strength. 1940-41	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
A.-(1) Pay of Establishment—						
Vendors (30—100)	2	2	1,800		1,970	1,665
Inferior establishment (17)	1	1	200		210	204
Leave salary			100		100	297
Total—Voted ...			2,100	2,280	2,280	2,166
A.-(2) Allowances, Honoraria, etc.—						
House-rent and other allowances ... Voted ...			300	320	320	262
A.-(3) Contingencies—						
Discount			12,000		12,200	11,788
Non-contract contingencies			...		...	394
Contract contingencies			...		...	
Total—Voted ...			12,000	12,200	12,200	12,419
TOTAL—Voted ...			14,400	14,800	14,800	14,847

DETAILED ACCOUNT No. 9-C. STAMPS. C.—Charges for the sale of Stamps. (Judicial).	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
C.-(1) Pay of Establishment—						
Vendors (30—80)	2	2	1,050		1,320	1,556
Inferior establishment (14—17)			...		...	317
Leave salary			50		80	174
Total—Voted ...			1,100	1,400	1,400	2,047
C.-(2) Allowances, Honoraria, etc.—						
House-rent and other allowances			200	200	200	270
C.-(3) Contingencies—						
Discount and Commission			3,500	3,500	3,500	3,448
TOTAL—Voted ...			4,800	5,100	5,100	5,765

DETAILED ACCOUNT No. 9-E.

STAMPS.

E.—Superintendence.

E.-1. Pay of Officers—						
Special pay to the Deputy Collector (Karachi) ...	1	1	900	900	900	1,025
E.-2. Pay of Establishment—						
Superior establishment (25—200)	4	4	4,500		6,180	5,950
Inferior establishment (17)	8	8	1,550		1,450	1,566
Leave salary			250		350	100
Total—Voted ...			6,300	6,980	7,980	7,616
E.-3. Allowances, Honoraria, etc.—						
House-rent and other allowances			850		650	668
Total—Voted ...			850	650	650	668
E.-4. Contingencies—						
Contract contingencies—						
Railway freight, etc.			250		250	} 596
Packing and conveyance charges			330		330	
Office expenses and miscellaneous			400		370	
Non-contract contingencies—						
Rents, rates and taxes			650		650	} 906
Service postage stamps			700		750	
Pay of inferior servants			320		320	293
Total—Voted ...			2,650	2,670	2,670	1,795
E.-5. Establishment charges recoverable from, or payable to other Governments and Departments—						
Add—Fixed amount transferred from "25—General Administration—Charges of District Administration" (page 129) on account of establishment charges of Collectors			2,400	2,400	2,400	2,400
TOTAL—Voted ...			13,100	13,600	14,600	13,504

10.—FOREST.		Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
A.—CONSERVANCY AND WORKS ...	VOTED ...	10-A	56,200	70,400	70,400	51,930
B.—ESTABLISHMENT	*Charged* ...	10-B	*56,100*	*51,800*	*56,700*	*55,983*
	VOTED ...		2,73,800	2,61,200	2,72,700	2,57,161
C.—INTEREST ON CAPITAL ...	*Charged* ...		*700*	*700*	*700*	*707*
D.—CHARGES IN ENGLAND	*Charged* ...	10-D	*6,900*	*7,300*	*7,000*	*6,933*
	VOTED ...		...	...	...	...
E.—LOSS OR GAIN BY EXCHANGE ...	*Charged* ...		...	...	...	*+27*
	VOTED ...		...	...	...	...
FOR ROUNDING	*Charged* ...		*+300*	*+200*	*+600*	...
	VOTED ...		...	+400	—100	...
	TOTAL ...		3,94,000	3,92,000	4,08,000	3,72,741
	Charged ...		*64,000*	*60,000*	*65,000*	*63,650*
	VOTED ...		3,30,000	3,32,000	3,43,000	3,09,091

DETAILED ACCOUNT No. 10-A. FOREST. A.—Conservancy and Works.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
A.—(1) Timber and other produce removed from the Forests by Government Agency—				
(a) Timber	2,600		3,000	
(b) Firewood and Charcoal	800		1,000	
(c) Grass and other produce	...		...	
Total ...	3,400	4,000	4,000	2,504
A.—(2) Timber and other produce removed from the Forests by Consumers or Purchasers	5,300	5,600	5,600	5,316
A.—(3) Maintenance, Repairs and Renewals—				
(a) Feed and upkeep of cattle	...		...	
(b) Renewals or replacement of stores, tools and plant ...	200		500	
(c) Maintenance of, and repairs to Railways, Roads, Bridges, non-residential buildings and other works	10,000		8,000	
(d) Upkeep of residential buildings constructed and maintained by the Forest Department	100		150	
Total ...	10,300	8,650	8,650	6,315
A.—(4) Conservancy and Regeneration—				
(a) Maintenance of Boundaries	9,000		14,000	
(b) Reproduction	17,000		29,900	
(c) Fire Protection	4,700		3,000	
(d Other works	2,100		50	
Total ...	32,800	46,950	46,950	33,431
A.—(5) Miscellaneous—				
(a) Rent of leased Forests and payments to Shareholders in Forests managed by Government	...		...	
(b) Law Charges	...		...	
(c) Clothing	4,300		5,000	
(d) Other Charges	100		200	
Total ...	4,400	5,200	5,200	4,364
A.—(6) Capital outlay on Forest met from revenue	...		...	...
TOTAL—Voted ...	56,200	70,400	70,400	51,930

DETAILED ACCOUNT No. 10-B. FOREST. B.—Establishment.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
B.—(1) Pay of Officers—						
Conservator (*2,150*) ... ... *Charged* ...	1	1	*25,800*		*25,800*	
Other Officers ... (*325—1,350*) ... *Charged* ...	1	1	*16,200*		*16,200*	
Other Officers ... (200—1,200) ... Voted ...	6	6	39,890		41,320	
Total ... *Charged* ...			*42,000*	*39,400*	*42,000*	*41,784*
Total ... Voted ...			39,890	31,750	41,320	35,327
B.—(2) Pay of Establishment—						
Subordinate Forest and Depot Establishments (15—200)...	357	354	1,15,200		1,14,300	
Office Establishment (30—240)	79	76	51,700		50,800	
Temporary Establishment			5,380		5,730	
Total—Voted ...			1,72,280	1,68,850	1,70,830	1,64,337
B.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (*Charged*) ... Fixed ...			*3,750*		*3,780*	
Travelling allowance (*Charged*) ... Ordinary ...			*600*		*1,160*	
Travelling allowance (Voted) ... Fixed ...			30,670		26,010	
Travelling allowance (Voted) ... Ordinary ...			5,000		5,850	
House-rent and other allowances ... *Charged* ...			*450*		*450*	
House-rent and other allowances ... Voted ...			3,200		2,840	
Forest training ... ... Voted ...			1,500		1,500	
Total ... *Charged* ...			*4,800*	*3,700*	*5,390*	*4,921*
Total ... Voted ...			40,370	38,200	36,200	36,642
B.—(4) Contingencies—						
Stationery			700		700	
Carriage of tents and records			1,900		1,800	
Rents, rates and taxes			5,860		6,050	
Service postage and telegrams			4,000		4,300	
Other items			3,500		3,500	
Total ...			15,960	16,400	16,350	15,206
B.—(5) Establishment and other charges payable to other Governments, Departments, etc.—						
Leave, and passage contributions payable to Bombay Government. *Charged* ...			*9,300*	*8,700*	*9,310*	*9,278*
Leave, and passage contributions payable to Bombay Government. Voted ...			5,300	6,000	5,600	5,649
Contribution payable to the Government of India ... ... Voted ...			...	...	2,400	...
TOTAL ...			3,29,900	3,13,000	3,29,400	3,13,144
Total ... *Charged* ...			*56,100*	*51,800*	*56,700*	*55,983*
Total ... Voted ...			2,73,800	2,61,200	2,72,700	2,57,161

DETAILED ACCOUNT No. 10-D. FOREST. D.—Charges in England.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
Sterling overseas pay			*6,900*		*7,000*	
Total—*Charged* ...			*6,900*	*7,300*	*7,000*	*6,933*

SIND—EXPENDITURE.

11.—REGISTRATION.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs	Rs.
A.—SUPERINTENDENCE ... ... VOTED ...	11-A	11,000	11,700	11,100	12,183
B.—DISTRICT CHARGES ... ... VOTED ...	11-B	78,200	76,700	78,600	73,879
FOR ROUNDING ...		—200	—400	+300	...
TOTAL—Voted ...		89,000	88,000	90,000	86,062

DETAILED ACCOUNT No. 11-A.

REGISTRATION.

A.—Superintendence.

	Strength 1941-42.	Strength 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
A.—(2) Pay of Establishment—						
Inspector of Registration (220—300)	1	1	3,280		3,795	3,513
Sub-Registrars (135—175)	2	2	2,660		2,560	3,177
Clerk (25—55)	1	1	520		490	599
Inferior establishment (17)	2	2	410		385	383
Leave salary			660		560	772
Total—Voted ...			7,530	8,040	7,790	8,444
A.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... ... Fixed ...			1,730		1,725	1,768
Travelling allowance ... ... Ordinary ...			210		200	356
House-rent and other allowances...			630		505	608
Total—Voted ...			2,570	2,490	2,430	2,732
A.—(4) Contingencies—						
Contract contingencies			230		230	168
Service postage and telegrams			620		400	641
Non-Contract Contingencies—						
Cotton carpets			...		200	198 (Cotton carpets and Other items)
Other items			50		50	
Total—Voted ...			900	1,170	880	1,007
TOTAL—Voted ...			11,000	11,700	11,100	12,183

DETAILED ACCOUNT No. 11-B. **REGISTRATION.** **B.—District Charges.**	Strength. 1941-42.	1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
B.—(2) Pay of Establishment—						
Sub-Registrars (50—250)	40	41	44,450		45,270	41,530
Clerks (25—60)	31	32	15,220		15,500	12,937
Inferior establishment (15—18)	16	16	3,030		3,020	2,813
Temporary establishment			700		700	677
Leave salary			3,000		2,540	3,106
Total—Voted ...			66,400	64,840	67,030	61,063
B.—(3) Allowances, Honoraria, etc.						
Travelling allowance (Ordinary)			1,800		1,500	2,542
House-rent and other allowances...			920		940	931
Commission to Sub-Registrars			80		80	559
Total—Voted ...			2,800	2,900	2,520	4,032
B.—(4) Contingencies—						
Contract contingencies—						
Carriage of records			307		307	
Lighting charges			176		176	
Packing and conveyance charges			219		219	1,548
Purchase and repairs of furniture			220		220	
Stationery and other petty supplies			519		519	
Other charges			159		159	
Non-contract contingencies			150		150	111
Rents, rates and taxes			300		300	270
Service postage and telegrams			3,100		3,120	3,093
Pay of inferior servants			3,850		3,880	3,762
Total—Voted ...			9,000	8,960	9,050	8,784
TOTAL—Voted ...			78,200	76,700	78,600	73,879

L (IV) 1852—25

12—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
A.—Inspection of Motor Vehicles	12-A	20,000	5,700	*5,112	17,860
B.—Charges of collection	12-B	20,600	24,300	17,388	...
For rounding		+ 400	...	+ 500	...
Total—Voted ...		41,000	30,000	23,000	17,860

DETAILED ACCOUNT No. 12-A.

CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.

A.—Inspection of Motor Vehicles.

	Strength 1941-42.	Strength 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
A.—(1) Pay of Officers—						
Inspectors (180—15/2—255)	5	1	11,520		2,830	
Leave salary			...		...	
TOTAL ...			11,520	2,830	2,830	2,700
A.—(2) Pay of Establishment—						
Clerks (25—5/2—55)	4	...	1,440		...	
Inferior establishment (16—18)	1	...	210		...	
Temporary establishment	...	1	...		192	
Leave salary			...		...	
TOTAL ...			1,650	260	192	6,156
A.—(3) Allowances, Honoraria, etc—						
Travelling allowance ... ... Fixed ...			2,160		720	
Travelling allowance ... ... Ordinary ...			320		200	
House-rent and other allowances			3,270		955	
TOTAL ..			5,750	1,940	1,875	3,132
A.—(4) Contingencies—						
Contract contingencies—						
Telephone charges			180		180	
Non-contract contingencies—						
Purchase of and repair to furniture			...		35	
Miscellaneous charges and fees and travelling allowance to nominated members of the Regional and Provincial Transport Authorities			900		...	
Total ...			1,080	670	215	4,682
A.—(5) Establishment and other charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from the head "29—Police" (*vide* page 160).			†	†	...	1,190
TOTAL—VOTED ...			20,000	5,700	5,112	17,860

* This was provided under the minor head 'Charges of Collection'. The figures have been recast due to the revision of classification of charges with effect from the year 1940-41.

† Shown under the minor head 'B—Charges of Collection'.

DETAILED ACCOUNT No. 12-B. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS. B.—Charges of Collection.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
B.—(2) Pay of Establishment—						
Accountant and clerks (30—135)	8	4	5,760		3,720	
Inferior establishment (16—19)	3	2	610		430	
Temporary establishment			1,190		2,528	
Leave salary			60		140	
TOTAL ...			7,620	7,910	6,818	
B.—(3) Allowances, Honoraria, etc.						
Travelling allowance (Ordinary)			...		...	
House-rent and other allowances			1,050		995	
TOTAL ...			1,050	1,350	995	*
B.—(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			1,200		600	
Advertisement charges			200		200	
Cost of registration marks			1,800		...	
Miscellaneous			380		260	
Sign boards, white lines, Notice boards, etc. ...			6,000		6,220	
Tin plates and badges			640		700	
Purchase of and repair to furniture			300		165	
Total ...			10,520	13,540	8,145	*
B.—(5) Establishment and other charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from the head "29—Police" (page 160).			1,410	1,500	1,430	*
TOTAL—VOTED ...			20,600	24,300	17,388	*

* Shown under the minor head 'A—Inspection of Motor Vehicles'.

13.—OTHER TAXES AND DUTIES.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
A.—COLLECTION CHARGES—ENTERTAINMENT TAX ...	13-A	3,300	3,140	2,600	4,516
B.—CHARGES UNDER THE ELECTRICITY ACTS	13-B	4,100	4,280	4,020	4,236
C.—CHARGES IN CONNECTION WITH TOBACCO DUTIES ...	13-C	1,700	1,640	1,640	627
D.—COLLECTION CHARGES—TAX ON SALES OF MOTOR SPIRIT (SIND SALES OF MOTOR SPIRIT TAXATION ACT, 1939)	13-D	1,700	1,640	1,640	...
Rounding ...		+ 200	+ 300	+ 100	...
TOTAL—Voted ...		11,000	11,000	10,000	9,379

DETAILED ACCOUNT No. 13-A.

COLLECTION CHARGES—ENTERTAINMENT TAX.

	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
A.—(2) Pay of Establishment—				
Special pay to Inspectors	1,600	1,500	960	1,136
Total—Voted ...	1,600	1,500	960	1,136
A.—(3) Allowances, Honoraria, etc.—	...		...	..
Total—Voted ...	...		...	...
A.—(4) Contingencies—				
Cost of entertainment duty stamps	...		...	1,090
Total—Voted ...	...		...	1,090
A.—(5) *Add*—Proportionate cost transferred from "B—Charges under the Electricity Acts"	1,700	1,640	1,640	2,290
Total—Voted ...	3,300	3,140	2,600	4,516

DETAILED ACCOUNT No. 13-B.

OTHER TAXES AND DUTIES.

B.—Charges under the Electricity Acts.

	Strength 1941-42	Strength 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate 1940-41.	Accounts, 1939-40.
B.—(1) Pay of Officers —			Rs.	Rs.	Rs.	Rs.
Inspector of Scheduled Taxes (200—260)	1	1	2,700	2,500	2,580	1,717
B.—(2) Pay of Establishment						
Superior establishment	3	3	1,600		1,550	1,680 (Superior and Inferior establishment together)
Inferior establishment	2	2	600		570	
Leave salary			100		100	...
Total ...			2,300	2,150	2,220	1,680
B.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,300		1,300	1,948
House rent and other allowances			800		780	...
Total ...			2,100	2,100	2,080	1,948
B.—(4) Contingencies—						
Non-Contract Contingencies			200	500	210	
Collection charges			1,900	1,950	1,850	1,563
Total ...			2,100	2,450	2,060	1,563
Total ...			9,200	9,200	8,940	6,908
B.—(5) *Deduct*—						
(i) Proportionate cost transferred to "A—Collection charges—Entertainment Tax"			—1,700	— 1,640	— 1,640	—2,290
(ii) Proportionate cost transferred to "C—Charges in connection with Tobacco Duties"			—1,700	— 1,640	— 1,640	—382
(iii) Proportionate cost transferred to "D—Collection Charges—Tax on Sales of Motor Spirit—(Sind Sales of Motor Spirit Taxation Act, 1939)".			—1,700	— 1,640	— 1,640	...
TOTAL—Voted ...			4,100	4,280	4,020	4,236

DETAILED ACCOUNT No. 13-C.

OTHER TAXES AND DUTIES.

C.—Charges in connection with Tobacco Duties.

	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate 1940-41.	Accounts, 1939-40.
C—(2) Pay of Establishment—				
Temporary Establishment	...		...	186
Total ...	...		...	186
C.—(3) Allowances, Honoraria, etc.—				
Travelling allowance	...		...	30
House-rent and other allowances	...		...	29
Total ...	...		...	59
C.—(4) Contingencies—				
Non-contract contingencies	...		...	...
Rewards	...		...	...
Total ...	..		...	...
C.—(5) *Add*—Proportionate cost transferred from "B—Charges under the Electricity Acts"	1,700	1,640	1,640	382
TOTAL—Voted ...	1,700	1,640	1,640	627

DETAILED ACCOUNT No. 13-D.

OTHER TAXES AND DUTIES.

D.—Collection Charges—Tax on Sales of Motor Spirit—(Sind Sales of Motor Spirit Taxation Act, 1939).

	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate 1940-41.	Accounts, 1939-40.
D.—(5) *Add*—Proportionate cost transferred from "B—Charges under the Electricity Acts"	1,700	1,640	1,640	...
TOTAL—Voted ...	1,700	1,640	1,640	...

17.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
IRRIGATION WORKS.				
(a) *Interest on capital outlay on the Lloyd Barrage Unified System.*				
1. Transfer from "22"—				
(i) Met from sale of lands in the Barrage Zone	75,00,000	80,00,000	65,00,000	85,11,185
(ii) Met from net revenue of the Lloyd Barrage Unified System ...	45,93,000	43,48,000	59,26,000	40,28,303
2. Write-back from "68" of interest capitalised in the past and now met from excess revenue...	31,72,000	40,02,000	6,91,000	33,19,608
Total (a) ...	1,52,65,000	1,63,50,000	1,31,17,000	1,58,59,096
(b) *Interest on capital outlay on other Irrigation Works*	9,07,000	8,23,000	8,14,000	7,69,972
TOTAL—*Charged* ...	1,61,72,000	1,71,73,000	1,39,31,000	1,66,29,068

18.—Other Revenue Expenditure Financed from Ordinary Revenues.		Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.						
(1) WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.						
I.—Works			...	...	...	...
Extensions and Improvements	...Voted ...	18-A (1) (i)	20,700	64,500	69,000	32,918
II.—Maintenance and Repairs...	...Voted ...	18-A (1) (ii)	3,09,300	5,13,000	2,43,000	2,94,175
III.—Establishment ...	*Charged* ...	18-A (1) (iii)	*13,700*	*22,900*	*15,500*	*11,490*
	Voted ...		78,400	1,15,400	72,900	76,479
IV.—Tools and Plant ...	...Voted ...	18-A (1)(iv)	3,000	4,400	1,570	1,033
VII.—Suspense	...Voted ...			...	...	...
VIII.—Charges in England ...	*Charged* ...	18-A (1)(v)	*1,400*	...	...	...
	Voted ...		300	...	...	...
IX.—Loss or gain by exchange	*Charged* ...	18-A (1)(vi)	...	...	...	...
	Voted ..			.	...	...
Add.—Lump sum provision for re-grant of lapses ...			...	...	...	...
Deduct—On account of probable lapses in the budget year			...	...	...	...
For rounding... ...	*Charged* ...		*—100*	*+100*	*+500*	...
	Voted ...		—200	+200	+30	...
TOTAL, (1) WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	*Charged* ...		*15,000*	*23,000*	*16,000*	*11,490*
	Voted ...		4,11,500	6,97,500	3,86,500	4,04,605
(2) MISCELLANEOUS EXPENDITURE						
III.—Establishment ...	*Charged* ...	18-A (2) (i)	...	...	...	*113*
	Voted ...		...	...	...	13,957
IV.—Tools and Plant ...	...Voted ...	18-A (2) (ii)	...	...	...	9
V—Other Charges ...	...Voted ...		...	2,000	...	2,097
VI.—Grants-in-aid ...	...Voted ...	18-A (2)(iii)	5,500	5,500	5,500	5,500
VIII.—Charges in England	*Charged* ...	18-A (2)(iv)	...	...	...	...
	Voted ...		...	...	...	...
IX.—Loss or gain by exchange ...	*Charged* ...	18-A (2)(v)	...	...	...	...
	Voted ...		...	...	...	...
For rounding	*Charged* ...		...	...	...	...
	Voted ...		...	...	...	...
TOTAL, (2) MISCELLANEOUS EXPENDITURE ..	*Charged* ...		...	...	...	*113*
	Voted ...		5,500	7,500	5,500	21,563

18.—Other Revenue Expenditure Financed from Ordinary Revenues.		Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
A.—IRRIGATION WORKS.			Rs.	Rs.	Rs.	Rs.
GRAND TOTAL.						
I.—Works			...	...	...	...
Extensions and Improvements	Voted ...	18-A (1)(i)	20,700	64,500	69,000	32,918
II.—Maintenance and Repairs ...	Voted ...	18-A (1)(ii)	3,09,300	5,13,000	2,43,000	2,94,175
III.—Establishment ...	*Charged* ...	18-A (1)(iii) &	*13,700*	*22,900*	*15,500*	*11,603*
	Voted ...	18-A (2)(i)	78,400	1,15,400	72,900	90,436
IV.—Tools and Plant ...	Voted ...	18-A (1) (iv) & 18-A (2) (ii)	3,000	4,400	1,570	1,042
V.—Other charges ...	Voted ...		...	2,000	...	2,097
VI.—Grants-in-aid	Voted ...	18-A(2) (iii)	5,500	5,500	5,500	5,500
VII.—Suspense	Voted ...		...	...	...	...
VIII.—Charges in England ...	*Charged* ...	18-A (1) (v) &	*1,400*	...	...	...
	Voted ...	18-A (2) (iv)	300	...	...	...
IX.—Loss or gain by exchange ...	*Charged* ...	18-A (1) (vi) &	...	...	...	...
	Voted ...	18-A (2) (v)	...	...	...	...
Add—Lump sum provision for re-grant of lapses ...			...	...	...	...
Deduct—On account of probable lapses in the budget year...			...	...	...	...
For rounding... ...	*Charged* ...		*—100*	*+100*	*+500*	...
	Voted ...		—200	+200	+30	...
GRAND TOTAL ...			4,32,000	7,28,000	4,08,000	4,37,771
GRAND TOTAL	*Charged* ...		*15,000*	*23,000*	*16,000*	*11,603*
	Voted ...		4,17,000	7,05,000	3,92,000	4,26,168

Item No.	DETAILED ACCOUNT No. 18-A (1) (i). Other Revenue Expenditure Financed from Ordinary Revenues. EXTENSIONS AND IMPROVEMENTS.	Total estimated cost.	Expenditure to end of 1939-40.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	WORKS IN PROGRESS.						
	INDUS RIVER COMMISSION.						
	Bund Works under the control of the Indus River Commission.						
	DEVELOPMENT AND RESEARCH DIVISION.						
	† Making Surveys of River Indus	6,999	...	6,700	6,935	7,000	5,577
	Total, Works in Progress ...			6,700	6,935	7,000	5,577
	DISCRETIONARY GRANT.						
	Indus River Commission			10,101	15,101	15,101	1,335
	Western Sind Circle			1,000	...	...	...
	Works completed or to be completed			...	39,565	44,000	23,107
	Add—For Adjustment of old maintenance charges...			2,899	2,899	2,899	2,899
	TOTAL—Extensions and Improvements ...			20,700	64,500	69,000	32,918

† These surveys are carried out annually.

Item No.	DETAILED ACCOUNT No. 18-A (1) (ii). Other Revenue Expenditure Financed from Ordinary Revenues MAINTENANCE AND REPAIRS.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
	ROHRI CANAL CIRCLE.				
	Dad Division.				
1	Maintenance and repairs to canals feeding from the Indus	400	600	500	394
	Rohri Division.				
2	Maintenance and repairs to canals feeding from the Indus	1,000	600	600	699
3	Total for Rohri Canal Circle ...	1,400	1,200	1,100	1,093
	WESTERN SIND CIRCLE.				
	Southern Dadu Division.				
4	Maintenance and repairs to canals north of Kotri ...	14,000	17,000	14,000	18,559
5	Total for Western Sind Circle ...	14,000	17,000	14,000	18,559
	WORKS UNDER THE CONTROL OF INDUS RIVER COMMISSION.				
	Development and Research Division.				
6	Ordinary repairs	28,000	30,000	30,000	32,978
	NORTHERN SIND CIRCLE.				
	Begari Canals Division.				
7	Special repairs to bund lines	...	...	...	} 32,833
8	Ordinary repairs to bund lines	36,000	40,000	40,000	
	Shikarpur Canals Division.				
9	Special repairs to bund lines	87,000	2,69,400	...	} 1,31,222
10	Ordinary repairs to bund lines	50,000	53,000	55,000	
11	Reserve with Indus River Commission ...	15,110	24,910	25,110	...
12	Compensation to work charged establishment under Workmen's Compensation Act (at the disposal of Indus River Commission)	300	...	300	...
13	Total for Indus River Commission Works ...	2,16,410	4,17,310	1,50,410	1,97,033
	Total ...	2,31,810	4,35,510	1,65,510	2,16,685
14	*Add*—For adjustment of old maintenance charges ...	77,490	77,490	77,490	77,490
15	Grand Total—Maintenance and Repairs ...	3,09,300	5,13,000	2,43,000	2,94,175

DETAILED ACCOUNT No. 18-A.-(I)(iii) **Other Revenue Expenditure Financed from Ordinary Revenues.** ESTABLISHMENT.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
(I) WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.					
SPECIAL ESTABLISHMENT.					
Lump sum charges creditable to other Governments, Departments, etc.—					
Share of the cost of establishment of Mechanical Division (*vide* page 278).	Voted ...	...	...	...	1,670
Add—Establishment charges transferred *pro-rata* from the head "50-Civil Works" (*vide* page 239).	*Charged* ...	*12,900*	**21,700*	**14,700*	**10,904*
	Voted ...	74,400	*1,09,500	*69,200	*70,993
Add—Pensionary charges transferred from the head '55' (*vide* page 256).	*Charged* ...	*800*	*1,200*	*800*	*586*
	Voted ...	4,000	5,900	3,700	3,816
TOTAL—Establishment ...	*Charged* ...	*13,700*	*22,900*	*15,500*	*11,490*
	Voted ...	78,400	1,15,400	72,900	76,479
DETAILED ACCOUNT No. 18-A.(1)(iv) **Other Revenue Expenditure Financed from Ordinary Revenues.** TOOLS AND PLANT.					
(I) WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.					
Add—Tools and plant charges transferred *pro-rata* from the head '50-Civil Works' (*vide* page 247)	Voted ...	3,000	4,400	1,570	1,033
TOTAL—Tools and Plant ...	Voted ...	3,000	4,400	1,570	1,033

*Includes charges in England.

DETAILED ACCOUNT No. 18-A (2) (i). Other Revenue Expenditure Financed from Ordinary Revenues. ESTABLISHMENT.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
(2) MISCELLANEOUS EXPENDITURE				
SPECIAL ESTABLISHMENT (SOUTHERN SIND CIRCLE.)				
(*b*) Pay of temporary establishment ... Voted ...	...	...	...	11,237
(*c*) Allowances, honoraria, etc. ... Voted ...	...	...	...	2,156
Total—Special Establishment ... Voted ...	...	...	...	13,393
Add—Establishment charges transferred *pro-rata* from the head '50—Civil Works' (*vide* page 239). *Charged* ...	...	...	...	107
Voted ...	...	...	...	535
Add—Pensionary charges transferred from the head '55' (*vide* page 256). *Charged* ...	...	...	...	6
Voted ...	...	...	...	29
Total—Establishment ... *Charged* ...	...	...	...	113
Voted ...	...	...	...	13,957

DETAILED ACCOUNT No. 18-A (2) (ii). Other Revenue Expenditure Financed from Ordinary Revenues. TOOLS AND PLANT.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
(2) MISCELLANEOUS EXPENDITURE.				
Add—Tools and plant charges transferred *pro-rata* from the head '50—Civil Works' (*vide* page 247). Voted ...	...	...	...	9
Total—Tools and Plant ... Voted ...	...	...	...	9

DETAILED ACCOUNT No. 18-A (2) (iii) Other Revenue Expenditure Financed from Ordinary Revenues. GRANTS-IN-AID.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
(2) MISCELLANEOUS EXPENDITURE.				
SECRETARY TO GOVERNMENT, PUBLIC WORKS DEPARTMENT.				
Central Board of Irrigation in India.—Voted	5,500	5,500	5,500	5,500

DETAILED ACCOUNT No. 18-A (1) (v), and 18-A (2) (iv). Other Revenue Expenditure Financed from Ordinary Revenues. CHARGES IN ENGLAND.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
(1) WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.				
Add—Charges in England transferred *pro-rata* from the head '50—Civil Works' (*vide* page 251) *Charged* ...	*1,400*	*	*	*
... Voted ...	300			
(2) MISCELLANEOUS EXPENDITURE.				
Add—Charges in England transferred *pro-rata* from the head '50—Civil Works' (*vide* page 251). *Charged* ...	...			
Voted ...	...			
Total Charges of England ... *Charged* ...	*1,400*			
Voted ...	300			

* Included in establishment charges in India.

DETAILED ACCOUNT No. 18-A (1) (vi) and 18-A (2) (v). Other Revenue Expenditure Financed from Ordinary Revenues. LOSS OR GAIN BY EXCHANGE.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
(1) Works for which no capital accounts are kept—					
Loss or gain by exchange ...	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
Add—Loss or gain by exchange transferred *pro-rata* from the head "50—Civil Works." (*vide* page 252)	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
Total ...	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
(2) Miscellaneous expenditure—					
Loss or gain by exchange ...	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
Add—Loss or gain by exchange transferred *pro-rata* from the head "50—Civil Works." (*vide* page 252)	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
Total ...	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...

18.—(1) OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Irrigation Works (Public Works)	...	...	...	...
Do. (Civil)	...	...	...	...
TOTAL ...	...	...	...	...

19.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
A.—FINANCED FROM FAMINE RELIEF FUND	...	...	...	...
B.—FINANCED FROM ORDINARY REVENUES	...	...	...	...
TOTAL ...	...	...	...	...

22.—INTEREST ON DEBT AND OTHER OBLIGATIONS.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
A.—INTEREST ON ORDINARY DEBT—				
Interest on Loans taken from the Central Government—				
(*a*) Lloyd Barrage (Proper)	*1,11,44,000*	*1,13,89,000*	*1,14,68,000*	*1,15,72,288*
(*b*) Other consolidated debt	*16,23,000*	*16,39,000*	*16,39,000*	*16,54,156*
TOTAL ...	*1,27,67,000*	*1,30,28,000*	*1,31,07,000*	*1,32,26,444*
B.—INTEREST ON UNFUNDED DEBT—				
State Provident Funds—				
Interest on General Provident Fund	*2,60,000*	*2,50,000*	*2,38,000*	*2,23,739*
Interest on Contributory Provident Fund	*3,000*	*3,000*	*3,000*	*2,636*
TOTAL ...	*2,63,000*	*2,53,000*	*2,41,000*	*2,26,375*
C.—Miscellaneous	...	...	...	*2,841*
TOTAL ...	...	...	...	*2,841*
Total—Interest Charges ...	*1,30,30,000*	*1,32,81,000*	*1,33,48,000*	*1,34,55,660*
D.—TRANSFERS—				
Deduct—				
(1) Interest transferred to Commercial Departments—				
17—Interest, etc.	*—1,30,00,000*	*—1,31,71,000*	*—1,32,40,000*	*—1,33,09,460*
68—Construction, etc.	...	...	...	...
(2) Interest transferred to Forest Department (10—Forest) ...	*—1,000*	*—1,000*	*—1,000*	*—707*
(3) Interest portion of equated payments on account of commuted value of pensions.	...	...	...	...
Total—*Transfers* ...	*—1,30,01,000*	*—1,31,72,000*	*—1,32,41,000*	*—1,33,10,167*
TOTAL ...	*29,000*	*1,09,000*	*1,07,000*	*1,45,493*
TOTAL ... *Charged* ...	*29,000*	*1,09,000*	*1,07,000*	*1,45,493*

23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
A.—Sinking Funds		...	...	...	...
B.—Other Appropriations ... *Charged* ...	23—B	*4,04,000*	*3,88,000*	*3,88,000*	*3,71,736*
TOTAL—*Charged* ...		*4,04,000*	*3,88,000*	*3,88,000*	*3,71,736*

DETAILED ACCOUNT No. 23—B.

B.—Other Appropriations.

Principal portion of the annual instalment towards repayment of the loans taken from the Central Government, included under "Other Consolidated Debt"	*4,04,000*	*3,88,000*	*3,88,000*	*3,72,879*
Deduct—Capital portion of equated payment out of revenue of commuted value of pensions debited to the head "55—Superannuation Allowances and Pensions"	...	...	...	...
Deduct—Repayment out of revenue of capital expenditure on account of payments to retrenched personnel debited to "55—Superannuation Allowances and Pensions"	...	...	...	*—1,143*
TOTAL—*Deductions* ...	...	...	...	*—1,143*
TOTAL ...	*4,04,000*	*3,88,000*	*3,88,000*	*3,71,736*
TOTAL ... *Charged* ...	*4,04,000*	*3,88,000*	*3,88,000*	*3,71,736*

25.—GENERAL ADMINISTRATION.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
A—HEADS OF PROVINCES.					
A.—Salary of the Governor	*Charged* ...	66,000	66,000	66,000	66,000
B.—Sumptuary allowance of the Governor ...	*Charged* ...	8,000	8,000	8,000	8,000
C.—Secretarial staff of the Governor ...	*Charged* ...	28,600	30,800	36,300	28,645
D.—Staff and household of the Governor ...	*Charged* ...	63,000	49,900	48,100	47,420
E.—Expenditure from contract allowance ...	*Charged* ...	17,500	17,500	17,500	17,500
F.—Tour expenses	*Charged* ...	22,000	17,000	22,000	9,289
G.—Ministers	*Charged* ...	67,800	68,600	66,000	65,432
	Voted ...	61,000	52,600	59,900	62,647
Other Charges	*Charged* ...	...	2,700	...	...
	TOTAL ...	3,33,900	3,13,100	3,23,800	3,04,933
TOTAL ...	*Charged* ...	2,72,900	2,60,500	2,63,900	2,42,286
	Voted ...	61,000	52,600	59,900	62,647
B.—LEGISLATIVE BODIES.					
H.—Provincial Legislative Assembly	Voted ...	83,100	85,800	85,800	71,338
I.—Legislative Assembly Department	Voted ...	30,600	29,100	29,100	25,449
J.—Elections for Legislatures	Voted ...	75,000	5,000	5,000	748
TOTAL—Voted	...	1,88,700	1,19,900	1,19,900	97,535
C.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS.					
K.—Civil Secretariat	*Charged* ...	90,000	91,600	1,09,300	1,09,865
	Voted ..	3,50,100	3,12,500	3,18,000	2,95,012
L.—Public Service Commission	*Charged* ...	35,900	37,100	33,000	45,616
M.—Local fund audit establishment	Voted ...	38,400	34,700	34,800	37,207
	TOTAL ...	5,14,400	4,75,900	4,95,100	4,87,700
TOTAL ...	*Charged* ...	1,25,900	1,28,700	1,42,300	1,55,481
	Voted ...	3,88,500	3,47,200	3,52,800	3,32,219

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25.—GENERAL ADMINISTRATION—*contd.*		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
D.—COMMISSIONERS.					
N.—Revenue Commissioner	*Charged* ...	*47,200*	*50,200*	*46,600*	*51,426*
	Voted ...	16,000	15,800	16,500	16,199
	TOTAL ...	63,200	66,000	63,100	67,625
E.—DISTRICT ADMINISTRATION.					
O.—General establishments	*Charged* ...	*3,10,900*	*2,73,500*	*3,04,500*	*2,67,644*
	Voted ...	3,79,800	3,92,600	3,72,400	4,16,260
P.—Sub-divisional establishments	Voted ...	6,17,700	6,09,900	6,16,900	6,10,039
	TOTAL ...	13,08,400	12,76,000	12,93,800	12,93,943
TOTAL ...	*Charged* ...	*3,10,900*	*2,73,500*	*3,04,500*	*2,67,644*
	Voted ...	9.97,500	10,02,500	9,89,300	10,26,299
G.—MISCELLANEOUS.					
Q.—Discretionary grants by heads of provinces, etc.	Voted ...	15,000	15,000	15,000	13,950
R.—Expenditure from rural reconstruction grants ...	Voted ...	50,000	50,000	60,000	29,792
S.—Miscellaneous	Voted ...	61,000	55,700	55,700	36,082
TOTAL—Voted ...		1,26,000	1,20,700	1,30,700	79,824
H.—CHARGES IN ENGLAND.					
Secretary of State for India	*Charged* ...	...	...	*2,660*	*88*
	Voted ...	...	...	...	...
High Commissioner for India	*Charged* ...	*33,500*	*26,500*	*39,040*	*28,947*
	Voted ...	23,300	26,400	36,600	24,387
TOTAL ...	*Charged* ...	*33,500*	*26,500*	*41,700*	*29,035*
	Voted ...	23,300	26,400	36,600	24,387
Contribution payable to the Bombay Government in respect of 1/5th share of University Subvention ...	Voted ...	...	..	...	4,061
For rounding ...	*Charged* ...	*—400*	*—400*	...	...
	Voted ...	...	—100	+300	...
GRAND TOTAL ...		25,91,000	24,24,000	25,05,000	23,89,043
TOTAL ...	*Charged* ...	*7,90,000*	*7,39,000*	*7,99,000*	*7,45,872*
	Voted ...	18,01,000	16,85,000	17,06,000	16,43,171

25.—GENERAL ADMINISTRATION. A.—Heads of Provinces.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
C.—SECRETARIAL STAFF OF THE GOVERNOR.						
DETAILS.						
C.—(1) Pay of Officers—						
Secretary (1,000—2,250)	1	1	*16,500*	*15,600*	*15,600*	*14,668*
Assistant Secretary (450—1,350) plus rupee overseas pay of Rs 150	...	1	...	*3,800*	*8,000*	*2,578*
TOTAL—*Charged* ...			*16,500*	*19,400*	*23,600*	*17,246*
C.—(2) Pay of Establishment—						
Stenographer (150—250)	1	1	*2,270*	*2,400*	*2,400*	*2,296*
Leave salary			*840*	...	...	...
TOTAL—*Charged* ...			*3,110*	*2,400*	*2,400*	*2,296*
C.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			*900*	*500*	*400*	*243*
House-rent and other allowances			*3,300*	*3,300*	*3,300*	*3,265*
TOTAL—*Charged* ...			*4,200*	*3,800*	*3,700*	*3,508*
C.—(4) Contingencies—						
Non-contract contingencies—						
Telephone charges			*380*		*470*	*788* (for the three items)
Books and newspapers			*230*		*230*	
Office expenses and miscellaneous			*120*		*100*	
TOTAL—*Charged* ...			*730*	*800*	*800*	*788*
C.—(5) Grants-in-aid, Contributions, etc.—						
Contributions for passages of officers lent by other Governments, Departments, etc. ... *Charged* ...			*600*	*800*	*1,200*	*1,037*
Leave contribution payable to the Bombay Government on account of officers of the Indian Civil Service...*Charged*...			*3,460*	*3,600*	*4,600*	*3,770*
TOTAL—Secretarial Staff—*Charged* ..			*28,600*	*30,800*	*36,300*	*28,645*

25.—GENERAL ADMINISTRATION. A.—Heads of Provinces.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
D.—STAFF AND HOUSEHOLD OF THE GOVERNOR.						
D.—(1) Pay of Officers—						
Military Secretary (990—1,200)	1	1	14,400		11,880	11,750
Aide-de-Camp (350—700)	1	...	8,800		...	5,388
Leave Salary			...		...	1,419
Deduct.- Recoveries on account of family allotments of officers.			—480		...	...
TOTAL—*Charged* ...			22,720	15,500	11,880	18,557
D.—(2) Pay of Establishment—						
Superintendent (300—400)	1	1	4,800		4,780	4,540
Clerks (50—200)	5	4	4,350		3,630	3,819
Inferior establishment (17—31)	27	28	6,280		6,310	5,907
Temporary establishment			...		...	...
Leave salary			1,200		800	721
TOTAL—*Charged* ...			16,630	14,500	15,520	14,987
D.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			2,000		2,000	765
House-rent and other allowances			650		1,100	918
TOTAL ... *Charged* ...			2,650	5,300	3,100	1,683
D.—(4) Contingencies—						
Non-contract Contingencies—						
Service postage and telegrams			1,500		1,000	
Rental for telephone connections			1,430		750	
Conservancy charges			570		330	
Books and publications			300	5,000	500	5,024
Petty supplies			1,000		1,000	
Peon's clothing			1,000		1,000	
Purchase and repairs of furniture			400		420	
Maintenance of furnishings of official residences ...			5,000*	1,600	5,000	1,700
Maintenance of Government House gardens ...			7,000	6,000	7,000	4,866
TOTAL ... *Charged* ...			18,200	12,600	17,000	11,590
D.—(5) Grants-in-aid, Contributions, etc.—						
Contributions for passage of officers lent by other Governments, Departments etc. ...			1,200	1,000	600	603
Leave contributions of officers lent by other Governments, Departments, etc. ...			1,600	1,000	..	..
TOTAL ... *Charged* ...			2,800	2,000	600	603
GRAND TOTAL ... *Charged* ...			63,000	49,900	48,100	47,420

* The annual grant is Rs. 4,000. The additional sum of Rs. 1,000 is out of the unspent balance of the previous years.

25.—GENERAL ADMINISTRATION. A.—Heads of Provinces	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
G.—MINISTERS.			Rs.	Rs.	Rs.	Rs.
G.—(1) Pay of Officers—						
Ministers (500) ... ... *Charged* ...	6	6	*36,000*	*35,300*	*36,000*	*34,706*
Parliamentary Secretaries (300) ... Voted ...	6	6	21,600	5,800	21,600	10,373
Personal Assistant to the Honourable the Premier (275—350) Voted	1	1	4,470	4,300	4,300	4,439
TOTAL ... *Charged* ...			*36,000*	*35,300*	*36,000*	*34,706*
TOTAL ... Voted ...			26,070	10,100	25,900	14,812
G.—(2) Pay of Establishment—						
Personal Assistants (120—200)	5	5	12,000		12,000	10,549
Inferior establishment (17—21)	12	12	2,590		2,450	4,319
Leave salary			520		370	33
Temporary establishment			4,620		4,160	1,590
TOTAL—Voted ...			19,730	17,400	18,980	16,491
G.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed) ... ... *Charged* ...			*10,800*		*10,800*	*22,714*
Travelling allowance (Ordinary) ... *Charged* ...			*12,000*		*12,000*	
Travelling allowance (Ordinary) ... Voted ...			5,000		5,000	4,923
House-rent and other allowances ... *Charged* ...			*9,000*		*7,200*	*8,012*
House-rent and other allowances ... Voted ...			2,500		2,520	2,296
TOTAL ... *Charged* ..			*31,800*	*33,300*	*30,000*	*30,726*
TOTAL ... Voted ...			7,500	10,100	7,520	7,219
G.—(4) Contingencies—						
Non-contract contingencies—						
Carriage of records			800		800	
Purchase and repairs of furniture			800		500	
Peons' clothing			150		250	
Repairs to Government cars			1,500		1,500	24,125
Insurance of cars			900		900	
Telephone charges			3,000		3,000	
Office expenses and miscellaneous			550		550	
TOTAL—Voted ...			7,700	15,000	7,500	24,125
TOTAL—Ministers *Charged* ...			*67,800*	*68,600*	*66,000*	*65,432*
TOTAL—Ministers Voted ...			61,000	52,600	59,900	62,647

25.—GENERAL ADMINISTRATION. B.—Legislative Bodies.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
H.—PROVINCIAL LEGISLATIVE ASSEMBLY.						
H.—(1) Pay of Officers—						
Speaker (800)	1	1	9,600		9,600	9,600
Deputy Speaker (300)	1	1	1,200		1,200	90
Salary of the M. L. As. (75)	47	47	42,300		42,000	48,042
TOTAL—Voted ...			53,100	52,800	52,800	57,732
H.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			30,000	33,000	33,000	13,606
GRAND TOTAL—Voted ...			83,100	85,800	85,800	71,338
I.—LEGISLATIVE ASSEMBLY DEPARTMENT.						
I.—(1) Pay of Officers—						
Secretary (250—380)	1	1	3,570	4,040	4,040	3,520
Leave Salary			...	...	...	427
I.—(2) Pay of Establishment—						
Assistants (70—200)	4	4	5,580		5,260	2,624
Chief Reporter and Reporters [150—250+(1) 50 S. P.]...	5	5	11,990		11,500	8,927
Clerk, typists, etc. (35—100) ..	3	3	1,780		1,720	...
Inferior establishment (17—21)	6	6	1,270		1,200	1,115
Leave salary			1,000		800	378
Temporary establishment			1,200		680	4,993
TOTAL—Voted ...			22,820	21,160	21,160	18,037
I.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ..			420		250	18
House-rent and other allowances			840		850	699
TOTAL—Voted ...			1,260	1,100	1,100	717
I.—(4) Contingencies—						
Contract contingencies—						
Books and newspapers ..			1,000		1,000	
Purchase and hire of furniture and type-writer ..			200		200	
Peons' Clothing ...			150		...	2,049
Telephone charges ..			550		550	
Pay of inferior servants ..			400		400	
Office expenses and miscellaneous ..			150		150	
Non-contract contingencies—						
Service postage and telegrams ..			500		500	699
TOTAL—Voted ...			2,950	2,800	2,800	2,748
GRAND TOTAL—Voted ...			30,600	29,100	29,100	25,449
J.—ELECTIONS FOR LEGISLATURES ... ... Voted ...			75,000	5,000	5,000	748

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
K.—CIVIL SECRETARIAT.					
SUMMARY.					
K.—(1) Political and Miscellaneous Department.	*Charged* ...	*44,300*	*46,500*	*40,900*	*40,523*
	Voted ...	40,400	37,100	33,800	30,794
K.—(2) Home Department	*Charged* ...	...	*2,300*	*21,900*	*10,654*
	Voted ...	37,800	31,700	42,500	34,635
K.—(3) General Department	Voted ...	33,300	29,100	24,200	22,937
K.—(4) Legal Department	Voted ...	33,900	28,400	27,400	27,398
K.—(5) Government Book Depot and Record Office	Voted ...	4,700	4,300	4,500	4,107
K.—(6) Finance Department	*Charged* ...	*28,100*	*26,800*	*26,700*	*36,790*
	Voted ...	72,000	63,500	69,400	59,558
K.—(7) (*a*) Oriental Translator to Government	Voted ...	24,200	20,700	25,300	23,033
K.—(7) (*b*) Director of Information and Labour Commissioner ...	Voted ...	7,800	6,600	...	...
K.—(8) Passport Branch	Voted ...	—400	—700	— 400	495
K.—(9) Revenue Department ...	*Charged* ...	*17,600*	*16,000*	*19,800*	*21,898*
	Voted ...	96,400	91,800	91,300	92,055
GRAND TOTAL ...		4,40,100	4,04,100	4,27,300	4,04,877
TOTAL ...	*Charged* ...	*90,000*	*91,600*	*1,09,300*	*1,09,865*
	Voted ...	3,50,100	3,12,500	3,18,000	2,95,012

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.		Strength. 1941-42	Strength. 1940-41	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
K.—CIVIL SECRETARIAT—*contd.*				Rs.	Rs.	Rs.	Rs.
K.-1—Political and Miscellaneous Department.							
K.-1.—Political and Miscellaneous Department.							
K-1.—(1) Pay of Officers—							
Chief Secretary (3,000 + S. P. 100)	... *Charged* ...	1	1	*37,200*		*33,000*	*33,587*
Assistant Secretary (500—700)	... Voted ...	1	1	7,560		6,600	7,397
Leave salary	... Voted ...	...	...	2,670		...	...
TOTAL ...	*Charged* ...			*37,200*	*38,900*	*33,000*	*33,587*
	Voted ...			10,230	9,800	6,600	7,397
K.-1.—(2) Pay of Establishment—							
Superintendents and Assistants (70—400) ...	...	8	8	16,960		15,980	14,826
Clerks, Typists, etc. (50—250) ...	...	8	8	7,900		7,130	5,974
Inferior establishment (17—21) ...	...	10	9	2,110		1,850	1,835
Daftri (30)		1	...	360		...	...
Leave salary	...	...		1,370		1,240	1,146
Temporary establishment	...	...		...		...	190
TOTAL—Voted	...			28,700	26,280	26,200	23,971
K.-1.—(3) Allowances, Honoraria, &c.—							
Travelling allowance	*Charged* ..			..		..	...
	Voted ..			..		..	...
House-rent and other allowances	*Charged* ...			..		*600*	..
	Voted ..			550		360	429
TOTAL ...	*Charged* ...			...	...	*600*	..
	Voted ...			550	480	360	429
K.-1—(4) Contingencies—							
Contract contingencies—							
Electric charges	..			1,600		1,600	
Telephone charges	..			1,500		900	
Purchase and repairs of furniture ..	..			300		300	
Peons' clothing	..			250		600	
Books and newspapers	..			500		500	7,715
Petty supplies	..			270		500	
Advertisement charges	..			...		150	
Office expenses and miscellaneous ..	..			600		450	
Pay of inferior servants	...			580		540	538
Non-contract contingencies—							
Service postage and telegrams ..	..			6,800		6,500	4,865
TOTAL—Voted	...			12,400	12,040	12,040	13,118
K.-1.—(5) Grants-in-aid, Contributions, etc.—							
Contribution payable to the Bombay Government on account of leave salary of Officers of Indian Civil Service ...	... *Charged* ...			*6,500*	*6,800*	*6,300*	*6,336*
Contributions for passages of officers lent by other Governments, Departments, &c.	... *Charged* ...			*600*	*800*	*1,000*	*600*
Total—*Charged*	...			*7,100*	*7,600*	*7,300*	*6,936*
K.-1.—(6) Establishment and other charges recoverable from other Governments, Departments, etc.—							
Deduct—Amount recoverable from the Central Government on account of the establishment for performance of agency functions	... Voted ...			—11,480	—11,500	—11,400	—14,121
TOTAL, Political Department ...	*Charged* ...			*44,300*	*46,500*	*40,900*	*40,523*
	Voted ...			40,400	37,100	33,800	30,794

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.	Strength. 1941-42	Strength. 1940-41	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
K.—CIVIL SECRETARIAT—*contd.*			Rs.	Rs.	Rs.	Rs.
K.-2.—Home Department.						
K-2.—(1) Pay of Officers.—						
Officer on special duty ... ... *Charged* ...			...	*1,400*	...	...
Deputy Secretary (grade pay + S.P. 150). *Charged* ...	1	1	*15,200*	*15,300*	*18,300*	8,660
K.-2.—(2) Pay of Establishment—						
Superintendents and Assistants (70—400)	11	11	23,830		23,170	21,056
Clerks, Typists, etc. (50—110)	12	12	9,950		9,800	7,671
Inferior establishment (17—21)	6	6	1,270		1,150	1,154
Leave salary			1,860		1,700	1,061
Temporary establishment			10,640		5,980	3,134
TOTAL—Voted ...			47,550	41,000	41,800	34,076
K.-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... *Charged* ...			...	*300*	...	*299*
House-rent and other allowances ... *Charged* ...			*1,590*	*2,200*	*850*	*396*
House-rent and other allowances ... Voted ...			720	700	700	559
TOTAL— *Charged*			*1,590*	*2,500*	*850*	*695*
TOTAL— Voted			720	700	700	559
K.-2.—(5) Grants-in-Aid, contributions, etc.—						
Contribution payable to the Bombay Government on account of leave salary of officers of Indian Civil Service. *Charged* ...			*2,280*	*2,500*	*2,750*	*1,299*
K.-2.—(6) Establishment and other charges recoverable from other Governments, Departments, etc.—						
Deduct.—Amount recoverable from the Central Government on account of the Control of Press in Sind ... *Charged* ...			*—19,070*	*—19,400*	...	...
Deduct.—Amount recoverable from the Central Government on account of the Control of Press in Sind ... Voted ...			—10,470	—10,000	...	...
TOTAL, Home Department— *Charged* ...			..	*2,300*	*21,900*	*10,654*
TOTAL, Home Department— Voted ...			37,800	31,700	42,500	34,635
K.-3.—General Department.						
K.-3.—(2) Pay of Establishment—						
Superintendents and Assistants (70—400)	8	8	16,460		15,630	14,100
Clerks, Typists, etc. (50—110)	9	9	7,390		6,950	5,116
Inferior establishment (17)	3	2	610		380	384
Leave salary			1,240		1,100	2,201
Temporary establishment			7,380		...	908
TOTAL—Voted ...			33,080	28,900	24,060	22,709
K.-3.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			220	200	140	228
TOTAL, General Department—Voted ...			33,300	29,100	24,200	22,937
K.-4.—Legal Department.						
K.-4.—(1) Pay of Officers—						
Deputy Secretary and R. L. A. (900—1350). Voted ...	1	1	12,150		11,630	10,582
Personal Assistant to the R.L.A.(250—380). Voted ...	1	1	3,470		3,390	2,750
Leave Salary ... ... Voted ...	...	...	3,180		550	1,688
TOTAL—Voted ...			18,800	15,570	15,570	15,020

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
K.—CIVIL SECRETARIAT—*contd.*						
K.-4.—Legal Department—*concld.*						
K.-4.—(2) Pay of Establishment—						
Superintendents and Assistants (70—400)	3	3	3,480		3,270	2,935
Clerks, Typists, etc. (50—250)	3	3	3,220		3,150	2,694
Librarian (25—50)	1	1	420		390	..
Inferior establishment (17)	3	3	610		580	480
Leave salary			400		430	159
Temporary establishment			4,970		1 840	3,918
... TOTAL			13,100	10,860	9,660	10,186
K.-4.—(3) Allowances, Honoraria, etc.—						
Travelling Allowance			...		...	82
House-rent and other allowances			700		670	609
TOTAL—Voted ...			700	670	670	691
K.-4—(4) Contingencies—						
Non-Contract Contingencies—						
Purchase of Books			1,300		1,500	1,501
TOTAL—Voted ...			1,300	1,300	1,500	1,501
TOTAL, Legal Department—Voted ...			33,900	28,400	27,400	27,398
K.-5.—Government Book Depôt and Record Office.						
K.-5.—(2) Pay of Establishment—						
Manager and Assistant (50—200)	2	2	2,930		2,750	2,598
Clerk (25—75)	1	1	420		380	381
Daftri (30—45)	1	1	540		540	924
Inferior establishment (17)	2	2	410		380	
Leave salary			200		240	...
TOTAL—Voted ...			4,500	4,100	4,290	3,903
K.-5.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances...			200		210	204
TOTAL—Voted ...			200	200	210	204
TOTAL, Government Book Depôt and Record Office ... ... Voted ...			4,700	4,300	4,500	4,107

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.		Strength. 1941-42	Strength. 1940-41	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
				Rs.	Rs.	Rs.	Rs.
K.—CIVIL SECRETARIAT—*contd.*							
K-6.—Finance Department.							
K.-6.—(1) Pay of Officers—							
Secretary (grade pay + S.P. 200 + 100) ...	*Charged* ...	1	1	*23,200*		*22,000*	*24,364*
Deputy Secretary	*Charged* ...	...	...	..		...	*4,830*
Assistant Secretary (500—700) ...	Voted ...	1	1	7,560		7,880	7,400
Leave salary	Voted ...			3,200		3,000	...
TOTAL ...	*Charged* ...			*23,200*	*22,000*	*22,000*	*29,194*
	Voted ...			10,760	7,880	10,880	7,400
K.-6.—(2) Pay of Establishment—							
Superintendents and Assistants (70—400)	...	16	16	34,660		32,370	29,587
Clerks, Typists, etc. (50—250) ...	...	13	13	11,700		11,530	8,910
Inferior establishment (17—21) ...	...	10	9	2,140		1,880	1,867
Temporary establishment	...			7,000		6,900	2,869
Leave salary	...			1,000		1,000	3,064
TOTAL—Voted	...			56,500	50,670	53,680	46,297
K.-6.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary) ...	*Charged* ...			*500*		*500*	*558*
	Voted ..			...		...	553
House-rent and other allowances ...	*Charged* ...			*900*		*900*	*2,072*
	Voted ...			640		540	694
TOTAL ...	*Charged* ...			*1,400*	*1,500*	*1,400*	*2,630*
	Voted ...			640	650	540	1,247
K.-6.—(4) Contingencies—							
Contract contingencies—							
Telephone charges	...			630		630	1,224
Purchase of books and newspapers	...			320		310	
Peon's clothing	...			..		250	
Office expenses and miscellaneous	...			250		210	
Non-contract contingencies—							
Service postage and telegrams ...	...			800		800	1,195
Reserve Bank charges for communication of daily balances.				200		200	
TOTAL—Voted	...			2,200	2,400	2,400	2,419
K.-6.—(5) Grants-in-aid, Contributions, etc —							
Contributions for passages of officers lent by other Governments, Departments, etc.	*Charged* ...			...	..	...	*300*
Contribution payable to the Bombay Government for leave salary of the Officers of Indian Civil Service ...	*Charged* ...			*3,500*	*3,300*	*3,300*	*4,666*
K-6.—(6) Establishment and other charges payable to other Governments, Departments, etc.—	...						
Amount payable to the Central Government on account of entertainment of staff in the Comptroller's Office for the preparation of civil list and work in connection with charitable endowment ...	Voted ...			1,900	1,900	1,900	2,195
TOTAL, Finance Department ...	*Charged* ...			*28,100*	*26,800*	*26,700*	*36,790*
	Voted ...			72,000	63,500	69,400	59,558

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
K—CIVIL SECRETARIAT—*contd.*						
K.-7 (a)—Oriental Translator to Government.						
K.-7 (a)—(1) Pay of Officers—						
Oriental Translator (550—750)	1	1	8,230		7,830	7,508
Leave salary			1,340		1,270	...
TOTAL—Voted ...			9,570	8,500	9,100	7,508
K.-7 (a)—(2) Pay of Establishment—						
Assistant and Junior Translators and Clerk (35—260) ...	9	9	13,000		14,380	13,553
Inferior establishment (17—18)	2	3	420		600	595
Leave salary			700		750	149
Temporary establishment			...		...	420
TOTAL—Voted ...			14,120	11,730	15,730	14,717
K.-7 (a)—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			160		120	137
TOTAL—Voted ...			160	120	120	137
K.-7 (a)—(4) Contingencies—						
Non-contract contingencies—						
Office expenses and miscellaneous			350		350	671
TOTAL—Voted ...			350	350	350	671
TOTAL, Oriental Translator to Government—Voted ...			24,200	20,700	25,300	23,033
K.-7 (b)—Director of Information and Labour Comimssioner.						
K.-7 (b)—(1) Pay of Officers—						
Director of Information, etc. (260—300)	1	...	3,520		...	...
Leave salary			600		...	...
TOTAL—Voted ...			4,120	3,080	...	...
K.-7 (b)—(2) Pay of Establishment—						
Assistant and Clerk (50—140)...	2	...	1,900		...	...
Inferior establishment (17)	1	...	200		...	...
Leave Salary			200		...	...
Temporary establishment			...		...	...
TOTAL—Voted ...			2,300	1,920	...	...
K.-7 (b)—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			600		...	...
House-rent and other allowances			100		...	...
TOTAL—Voted ...			700	800	...	...
K.-7 (b)—(4) Contingencies—						
Contract Contingencies—						
Telephone charges			120		...	...
Office expenses and miscellaneous			60		...	...
Non-contract Contingencies—						
Service postage and telegrams			500		...	...
TOTAL—Voted ...			680	800	...	...
TOTAL, Director of Information, etc.—Voted ...			7,800	6,600	...	...

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
K—CIVIL SECRETARIAT.—*contd.*						
K-8.—Passport Branch.						
K.-8.—(1) Pay of Officers—						
Passport Officer (125—Special pay) ... Voted ...	1	1	1,500		1,500	1,500
TOTAL—Voted ...			1,500	1,500	1,500	1,500
K-8.—(2) Pay of Establishment—						
Superintendent (200—300)	1	1	2,870		2,760 }	3,923
Clerks (50—110)	2	2	1,720		1,690 }	
Inferior establishment (17)	1	1	200		200	192
Leave salary			240		350	88
Temporary Establishment			...		730	621
TOTAL—Voted ...			5,030	4,620	5,730	4,824
K.-8.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			70		70	73
TOTAL—Voted ...			70	70	70	73
K.-8.—(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			200		200 }	441
Office expenses and miscellaneous			250		250 }	
TOTAL—Voted ...			450	450	450	441
K.8.—(6) Establishment and other charges recoverable from other Governments, Departments, etc.—						
Deduct—Amount recoverable from the Central Government ... ... Voted ...			—7,450	—7,340	—8,150	—6,343
TOTAL, Passport Branch ... Voted ...			—400	—700	—400	495

25.—GENERAL ADMINISTRATION C.—Secretariat and Headquarters Establishments.	Strength. 1941-42	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
K.—CIVIL SECRETARIAT.—*contd.*						
K.-9—Revenue Department.						
K.-9—(1) Pay of Officers—						
Deputy Secretary (grade pay + S. P. 150) *Charged* ...	1	1	*14,600*		*16,500*	*15,991*
Officer on special duty { *Charged* ...			...		...	*1,830*
Officer on special duty { Voted ...			...		...	8,492
Total ... { *Charged* ...			*14,600*	*13,350*	*16,500*	*17,821*
Total ... { Voted ...			...	...	...	8,492
K.-9—(2) Pay of Establishment—						
Superintendents, Assistants and (70—400) Stenographer	21	21	45,730		43,560	40,286
Clerks, typists, etc. (50—100)	25	25	21,540		21,030	17,501
Inferior establishment (17—22)	16	16	3,600		3,410	3,087
Temporary establishment			5,440		3,990	2,760
Leave salary			3,000		3,000	2,897
Total—Voted ...			79,310	75,390	74,990	66,531
K.-9—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances ... *Charged* ..			*810*		*810*	*1,366*
House-rent and other allowances ... Voted ...			1,020		770	857
Travelling allowance ... ... Voted ...			4,000		3,000	4,786
Total ... { *Charged* ...			*810*	*650*	*810*	*1,366*
Total ... { Voted ...			5,020	3,870	3,770	5,643
K.-9.—(4) Contingencies—						
Contract contingencies—						
Purchase and repairs of furniture			400		500	
Repairs of tents			200		200	
Peons' clothing			260		260	5,387
Carriage of tents and records			3,580		3,400	
Office expenses and miscellaneous			900		900	
Rents, rates and taxes			1,000		1,130	...
Pay of inferior servants			160		150	144
Non-contract contingencies—						
Electric charges			500		520	
Service postage and telegrams			3,500		4,000	
Conservancy charges			230		230	5,858
Purchase of book and newspapers			230		250	
Telephone charges			1,110		1,000	
Total—Voted ...			12,070	12,540	12,540	11,389
K-9.—(5) Grants-in-aid, Contributions, etc.—						
Contribution payable to the Government of Bombay for the leave salary of Officers of the Indian Civil Service ... ... *Charged...*			*2,190*	*2,000*	*2,490*	*2,711*
Total—Revenue Department ... { *Charged...*			*17,600*	*16,000*	*19,800*	*21,898*
Total—Revenue Department ... { Voted ...			96,400	91,800	91,300	92,055

25—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
L.—PUBLIC SERVICE COMMISSION.	Rs.	Rs.	Rs.	Rs.
L.—Establishment and other charges payable to other Governments, Departments, etc.—				
Amount payable to the Bombay Government ... *Charged* ...	*35,900*	*37,100*	*33,000*	*45,616*
M.—LOCAL FUND AUDIT ESTABLISHMENT.				
M.—(1) Establishment and other charges payable to other Governments, Departments, etc.—				
Cost on account of Local Fund Audit Establishment payable to the Central Government	31,400	27,700	27,700	30,180
Leave and pension contribution for gazetted officers and establishments	7,000	7,000	7,100	7,027
TOTAL—Voted ...	38,400	34,700	34,800	37,207

25—GENERAL ADMINISTRATION. D.—Commissioners.		Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-40.	Budget Estimate, 1940-41.	Accounts, 1939-40.
				Rs.	Rs.	Rs.	Rs.
N.—REVENUE COMMISSIONER.							
N.—(1) Pay of Officers—							
Revenue Commissioner (3,000+ S.P. 100)	*Charged* ...	1	1	37,200		37,200	41,123
Officer on special duty	*Charged* ...			...		...	64
Assistant Commissioners (300-520, S. P. 100)	Voted ...	2	2	15,150		14,900	13,927
Leave salary	*Charged* ...			...		...	...
	Voted ...			...		...	310
TOTAL ...	*Charged* ...			37,200	39,950	37,200	41,187
	Voted ...			15,150	14,700	14,900	14,237
N.—(2) Allowances, Honoraria, etc.—							
Travelling allowance: Fixed ...	*Charged* ...			2,270		2,300	2,995
Travelling allowance: Ordinary ...	*Charged* ...			580		500	
Travelling allowance: Fixed ...	Voted ...			...		180	589
Travelling allowance: Ordinary ...	Voted ...			400		400	
House-rent and other allowances ...	*Charged* ...			...		...	...
	Voted ...			1,150		1,170	1,086
TOTAL ...	*Charged* ...			2,850	2,880	2,800	2,995
	Voted ...			1,550	1,800	1,750	1,675
N.—(3) Grants-in-aid, contributions, etc.—							
Contributions for passage of Officers of the Indian Civil Service payable to the Bombay Government	*Charged* ...			600	600	600	600
Contribution payable to the Bombay Government for leave salary of the Officers of the Indian Civil Service ...	*Charged* ...			6,550	6,770	6,600	7,107
N.—(4) Establishment and other charges recoverable from other Governments, Departments, etc.,—							
Deduct—Amount recoverable from Central Government on account of supervision charges of the Revenue Commissioner for the matches and sugar excise duty work	*Charged* ...			...	...	—600	—463
	Voted ...			—700	—700	—150	287
TOTAL, Revenue Commissioner ...	*Charged* ...			47,200	50,200	46,600	51,426
	Voted ...			16,000	15,800	16,500	16,199

25.—GENERAL ADMINISTRATION. E.—District Administration.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs	Rs.	Rs.	Rs.
O.—GENERAL ESTABLISHMENTS.					
SUMMARY					
O-1.—General establishment ...	*Charged* ...	*3,10,900*	*2,73,500*	*3,04,500*	*2,67,644*
	Voted ...	5,67,000	5,78,900	5,58,700	5,93,537
O-2.—Treasury establishment...	Voted ...	2,43,700	2,44,600	2,44,600	2,53,623
TOTAL ...	*Charged* ...	*3,10,900*	*2,73,500*	*3,04,500*	*2,67,644*
	Voted ...	8,10,700	8,23,500	8,03,300	8,47,160
Deduct—Establishment charges recoverable from other Governments, Departments, etc —					
Deduct—Fixed amount transferred to "7.—Land Revenue" (*vide* page 79)		—3,43,000		—3,43,000	—3,43,000
Fixed amount transferred to "9.—Stamps—Superintendence"—District establishment on account of establishment charges (*vide* page 92)		—2,400		—2,400	—2,400
Fixed amount transferred to "27 —Administration of Justice, Courts of Law—Civil and Sessions Courts—Process Serving Establishment" on account of establishment charges of Collectors (*vide* page 143)		—12,000		—12,000	—12,000
Fixed amount transferred to "27.—Administration of Justice, Courts of Law—Criminal Courts—General Establishment" on account of establishment charges of Collectors (*vide* page 145)		—59,000		—59,000	—59,000
Fixed amount transferred to "27.—Administration of Justice, Courts of Law—Criminal Courts—Judicial Establishment" on account of establishment charges of Collectors (*vide* page 146)		—14,500		—14,500	—14,500
TOTAL—Voted ...		—4,30,900	—4,30,900	—4,30,900	—4,30,900
TOTAL, General Establishments ...	*Charged* ...	*3,10,900*	*2,73,500*	*3,04,500*	*2,67,644*
	Voted ...	3,79,800	3,92,600	3,72,400	4,16,260

25.—GENERAL ADMINISTRATION. E.—District Administration.		Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
				Rs.	Rs.	Rs.	Rs.
O-1.—GENERAL ESTABLISHMENT.							
O.-1.—(1) Pay of Officers—							
Collectors and Magistrates (1,000—2,250)	*Charged* ...	7	7	*1,50,700*		*1,46,900*	*1,19,191*
	Voted ...	...	...	...		...	17,657
Deputy Commissioner (1,000—2,250 *plus* Spl. Pay 300)	*Charged* ...	*1*	...	*22,000*		...	*13,797*
	Voted ...	...	1	...		19,800	2,894
Assistant Collectors and Magistrates (450—1,350)	*Charged* ...	*6+1*	8+1	*61,900*		*76,100*	*62,497*
Deputy Collectors and Magistrates (300—850)	Voted ...	12	10	84,900		67,400	84,132
Head Clerks and Chitnises to Collectors (200—400)	Voted ...	6	10	18,900		17,300	34,675
Leave salary	Voted ...			5,000		5,000	9,022
Deduct—Recoveries on account of family allotments of officers	*Charged* ...			*—4,620*		...	...
TOTAL ...	*Charged* ...			*2,29,980*	*2,02,000*	*2,23,000*	*1,95,485*
	Voted ...			1,08,800	1,24,800	1,09,500	1,48,380
O.-1.—(2) Pay of Establishment—							
Clerks and Book binders (25—200)		275	256	2,66,230		2,59,700	2,14,269
Inferior Establishment (16—22)		186	183	40,990		39,600	36,965
Temporary Establishment				2,600		5,800	3,317
Leave Salary				...		...	31,532
TOTAL—Voted ...				3,09,820	2,93,100	3,05,100	2,86,083
O.-1.—(3) Allowances, Honoraria, etc.—							
Travelling allowance ... *Charged* ...	Fixed ...			*30,000*		*31,900*	*31,560* (Fixed and Ordinary)
	Ordinary ...			*4,000*		*5,840*	
Travelling allowance ... Voted ...	Fixed ...			16,530		15,350	52,456 (Fixed and Ordinary)
	Ordinary ...			33,000		33,000	
House-rent and other allowances ...	*Charged* ...			*760*		*760*	*887*
	Voted ...			10,500		10,750	9,908
TOTAL ...	*Charged* ...			*34,760*	*32,300*	*38,500*	*32,447*
	Voted ...			60,030	62,600	59,100	62,364

25.—GENERAL ADMINISTRATION. E.—District Administration.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
O.-1.—GENERAL ESTABLISHMENT—*contd.*						
O.-1.—(4) Contingencies—						
Contract contingencies			...		...	566
Service postage and telegrams			89,700		85,000	95,789
Non-contract contingencies			300		...	355
TOTAL—Voted ...			90,000	1,00,000	85,000	96,710
O.-1.—(5) Grants-in-aid, Contributions, etc.—						
Contributions for passage of Officers of the Indian Civil Service payable to the Bombay Government ... ... *Charged* ...			*5,400*	*4,200*	*4,800*	*4,871*
Contribution payable to the Bombay Government for leave salary of Officers of Indian Civil Service *Charged* ...			*40,760*	*35,000*	*38,200*	*4,841*
O.-1.—(6) Establishment and other charges recoverable from other Governments, Departments, etc.—						
Deduct—Amount recoverable from the Central Government for Passport work done by District Magistrates in Sind ... Voted ...			—1,650	—1,600	...	...
TOTAL, General Establishment ... *Charged* ...			*3,10,900*	*2,73,500*	*3,04,500*	*2,67,644*
TOTAL, General Establishment ... Voted ...			5,67,000	5,78,900	5,58,700	5,93,537
O-2.—TREASURY ESTABLISHMENT						
O.-2.—(1) Pay of Officers—						
Huzur Mukhtiarkars (200—400) ... Voted ...	7	7	27,540		29,430	30,025
Leave salary			2,000		1,500	1,985
TOTAL—Voted ...			29,540	29,630	30,930	32,010
O.-2.—(2) Pay of Establishment—						
Head Accountants and Clerks, etc (30—300) ...	194	188	1,75,440		1,75,980	1,59,893
Inferior establishment (16—25)	52	38	12,400		9,630	9,138
Temporary Establishment			...		...	822
Leave Salary			...		...	23,759
TOTAL—Voted ...			1,87,840	1,85,610	1,85,610	1,93,612
O.-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			2,100		2,100	2,485
House rent and other allowances			3,460		3,330	3,543
TOTAL—Voted ...			5,560	6,430	5,430	6,028

25.—GENERAL ADMINISTRATION. E.—District Administration.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
O.2.—(4) Contingencies—						
Pay of inferior servants			3,560		5,860	5,236
Contract contingencies—						
Rents, rates and taxes			......	...	1,200	
Purchases and repairs of furniture			1,310		800	
Hot weather charges			...		700	
Telephones			260		300	4,813
Peons' clothing			480		300	
Lighting and Electricity charges			890		400	
Office expenses and miscellaneous			3,110		1,800	
Non-contract contingencies—						
Rents, rates and taxes			600		720	11,924
Service postage and telegrams			10,550		10,550	
TOTAL—Voted ...			20,760	22,930	22,630	21,973
TOTAL, Treasury Establishment ... Voted ...			2,43,700	2,44,600	2,44,600	2,53,623
P.—SUB-DIVISIONAL ESTABLISHMENTS.						
P.—(1) Pay of Officers—						
Mukhtiarkars (200—400)	60	60	1,77,100		1,82,340	1,83,023
Leave salary			8,000		8,000	5,479
TOTAL—Voted ...			1,85,100	1,83,340	1,90,340	1,88,502
P.—(2) Pay of Establishment—						
Mahalkaris, Clerks, etc. (30—140)	338	317	2,87,000		2,81,740	2,41,476
Inferior establishment (15—23)	370	361	68,700		67,770	67,066
Temporary establishment			...		...	354
Leave Salary			...		...	35,806
TOTAL—Voted ...			3,55,700	3,49,510	3,49,510	3,44,702
P.—(3) Allowances, Honoraria, etc—						
Travelling allowance (fixed)			12,350		12,350	74,313
Travelling allowance (ordinary)			62,000		62,000	
House-rent and other allowances			2,550		2,700	2,522
TOTAL—Voted ...			76,900	77,050	77,050	76,835
TOTAL, Sub-Divisional Establishments ... Voted ...			6,17,700	6,09,900	6,16,900	6,10,039

25.—GENERAL ADMINISTRATION. G—Miscellaneous.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40
	Rs.	Rs.	Rs.	Rs
Q.—DISCRETIONARY GRANTS BY HEADS OF PROVINCES ETC.				
Discretionary grants by the Governor	15,000	15,000	15,000	13,950
TOTAL, Discretionary grants by Heads of Provinces etc. ... ... Voted ...	15,000	15,000	15,000	13,950
R.—EXPENDITURE FROM RURAL RE-CONSTRUCTION GRANTS—	50,000	50,000	60,000	29,792
S.—MISCELLANEOUS				
(i) Charges in connection with Village Uplift				
S.—(i) (1) Pay of Officers—				
Pay of Special Officer ... ... Voted ...	7,360		7,100	
S.—(i) (2) Pay of Establishment—				
Temporary establishment ... Voted ...	11,170		3,800	
S —(i) (3) Allowances, Honoraria, etc.—				
Travelling allowance ... ... Voted ...	6,340		4,800	
House-rent and other allowances ... Voted ...	1,440		900	
				36,082
S.—(i) (4) Contingencies—				
Non-contract contingencies ... Voted				
Service postage and telegrams	500		500	
Rents, rates and taxes	600		600	
Publicity charges	3,000		2,500	
District Sudhar Committees	15,590		20,500	
TOTAL ...	46,000	40,700	40,700	36,082
(ii) Charges in connection with construction of model villages	15,000	15,000	15,000	...
TOTAL—Voted	61,000	55,700	55,700	36,082

25.—GENERAL ADMINISTRATION. H.—Charges in England.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
A.—Secretary of State for India—					
Other items—					
(1) Leave salaries of Governors, etc....	*Charged* ...	...		...	*11*
(2) Outfit and voyage allowances of Governors, etc.	*Charged* ...	...		*2,660*	...
(3) Other charges	*Charged* ...	...		...	*77*
Loss or gain by exchange	*Charged* ...	...		...	...
TOTAL ...	*Charged* ...	...	...	*2,660*	*88*
B.—High Commissioner for India.—					
Salaries and Expenses of the High Commissioner's Department—					
Share of the cost of High Commissioner's establishment debitable to Provincial Governments	Voted ...	23,300	23,480	21,320	23,093
Other items—					
(1) Leave salary and Deputation pay, etc.	Voted ...	...	...	14,960	1,196
(2) Sterling overseas pay	*Charged* ...	*28,000*	*21,120*	*34,940*	*24,214*
(3) Stores for India	*Charged* ...	...	...	...	...
	Voted ...	...	2,640	80	45
(4) Allowances, etc., to selected candidates for the Indian Civil Service ...	*Charged* ...	*400*	*2,680*	*4,100*	...
(5) Other charges	*Charged* ...	...	...	...	*4,617*
	Voted ...	...	...	240	...
(6) Allotments of pay of officers ...	*Charged* ...	*5,100*	*2,640*	...	...
(7) Cost of Publications	Voted ...	...	240	...	...
Loss or gain by exchange ...	*Charged* ...	...	*60*	...	*116*
	Voted ...	...	40	...	53
TOTAL ...	*Charged* ...	*33,500*	*26,500*	*39,040*	*28,947*
	Voted ...	23,300	26,400	36,600	24,387
GRAND TOTAL ...	*Charged* ...	*33,500*	*26,500*	*41,700*	*29,035*
	Voted ...	23,300	26,400	36,600	24,387

27.—ADMINISTRATION OF JUSTICE.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
A.—Chief Court	*Charged* ...	*3,05,500*	*3,05,900*	*3,01,000*	*3,01,593*
B.—Law Officers...	*Charged* ...	*35,000*	*36,000*	*36,000*	*29,776*
	Voted ...	1,21,800	1,70,300	1,21,500	1,32,165
C.—Administrator General and Official Trustee...	Voted ...	1,500	19,600	24,800	22,489
D.—Official Assignee	Voted ...	19,000			
E.—Civil and Sessions Courts	*Charged* ...	*82,300*	*90,900*	*93,600*	*99,393*
	Voted ...	4,19,200	4,11,900	4,28,400	4,16,430
F.—Courts of Small Causes	Voted ...	58,700	56,600	47,400	54,831
G.—Criminal Courts	*Charged* ...	...	*10,000*	...	*2,848*
	Voted ...	2,10,100	2,40,000	2,00,700	2,03,492
H.—Charges in England	*Charged* ...	*6,900*	*7,000*	*16,900*	*21,120*
	Voted ...	2,000	2,000	8,000	1,739
I.—Loss or Gain by Exchange	*Charged* ...	...	...	...	*120*
	Voted ...	...	...	...	3
For rounding ...	*Charged* ...	*+300*	*+200*	*—500*	...
	Voted ...	—300	—400	+200	...
	TOTAL ...	12,62,000	13,50,000	12,78,000	12,85,999
TOTAL ...	*Charged* ...	*4,30,000*	*4,50,000*	*4,47,000*	*4,54,850*
	Voted ...	8,32,000	9,00,000	8,31,000	8,31,149

Note: In the Revised Estimate 1940-41, Budget Estimate 1940-41 and Accounts 1939-40 columns, the figures 19,600, 24,800 and 22,489 cover C and D together.

ADMINISTRATION OF JUSTICE. A.-Chief Court.		Strength 1941-42.	Strength 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
				Rs.	Rs.	Rs.	Rs.
A.—CHIEF COURT.							
A.—(1) Pay of Officers—							
Chief Judge and Judges (3,000—3,500)... and	*Charged* ...	6	6	1,67,000		1,60,800	
Registrars (400—1,000 + S. P. 75) ...	Voted ...			900		900	
Leave Salary	*Charged* ...			...		700	
Total ...	*Charged* ...			1,67,000	1,66,850	1,61,500	1,67,320
	Voted ...			900	900	900	880
A.—(2) Pay of Establishment—							
Superior Establishment (30—350) ...	...	49	46	73,200		69,800	
Inferior Establishment (10—25) ...	...	37	37	8,300		7,800	
Leave salary	...			500		1,000	
Temporary Establishment	...			...		3,800	
Total ...	*Charged* ...			82,000	82,400	82,400	80,402
A.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (Ordinary) ...	...			1,500		1,500	
House-rent and other allowances ...	...			8,200		8,800	
Total ...	*Charged* ...			9,700	9,000	10,300	8,466
Carried over ...	*Charged* ...			2,58,700	2,58,250	2,54,200	2,56,188
	Voted ...			900	900	900	880

ADMINISTRATION OF JUSTICE. A.—Chief Court.—*contd.*	Strength. 1941-42	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
Brought forward ... *Charged* ...			2,58,700	2,58,250	2,54,200	2,56,188
Brought forward ... Voted ...			900	900	900	880
A.—(4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			1,500		1,300	
Electric charges			900		1,100	
Peons' uniforms			450		450	
Repairs to furniture			300		150	
Other miscellaneous charges			1,050		1,000	
Non-contract contingencies—						
Rents, rates and taxes			15,600		15,600	
Service postage and telegrams			2,200		2,200	
Sind Law Reporter			2,400		2,400	
Pay of inferior servants			200		200	
Other supplies and services—						
Diet and road money to witnesses			4,400		4,200	
Total ... *Charged* ...			29,000	29,350	28,600	28,508
A.—(5) Grants-in-Aid, Contributions, etc.—						
Passage contribution on account of officers of the I. C. S. payable to the Bombay Government			1,200	1,200	1,200	1,200
Leave contribution of officers of the I. C. S. payable to the Bombay Government ...			12,800	13,400	13,400	12,226
Total ... *Charged* ...			14,000	14,600	14,600	13,426
A.—(6) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Amount recoverable from the Government of India on account of special pay of the Registrar of Companies ... ... Voted ...			—900	—900	—900	—880
Carried over ... *Charged* ...			3,01,700	3,02,200	2,97,400	2,98,122

ADMINISTRATION OF JUSTICE. A.—Chief Court—*contd.*		Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
				Rs.	Rs.	Rs.	Rs.
Brought forward ...	*Charged* ...			*3,01,700*	*3,02,200*	*2,97,400*	*2,98,122*
PROCESS-SERVING ESTABLISHMENT.							
A.—(7) Pay of Establishment—							
Superior Establishment (25—75)		6	6	*3,200*		*3,100*	...
Leave salary				*100*		...	...
Total ...	*Charged* ...			*3,300*	*3,200*	*3,100*	*2,985*
A.—(8) Allowances, Honoraria, etc.—							
Travelling allowane (ordinary)				..		...	...
House-rent and other allowances				*500*		*500*	...
Total ...	*Charged* ...			*500*	*500*	*500*	*486*
TOTAL—Chief Court—	*Charged* ...			*3,05,500*	*3,05,900*	*3,01,000*	*3,01,593*

27.—ADMINISTRATION OF JUSTICE.

B.—Law Officers.

SUMMARY.

			Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
B.-1—Law Officers	*Charged* ...		*35,000*	*36,000*	*36,000*	*29,776*
	Voted ...		1,900	1,000	2,500	529
B.-2—Mofussil Establishment	Voted ...		1,19,900	1,69,300	1,19,000	1,31,636
	Total ...		1,56,800	2,06,300	1,57,500	1,61,941
Total ...	*Charged* ...		*35,000*	*36,000*	*36,000*	*29,776*
	Voted ...		1,21,800	1,70,300	1,21,500	1,32,165
B-1.—LAW OFFICERS.						
B.-1—(1) Pay of Officers—						
Advocate-General	*Charged* ...		*12,000*	*12,000*	*12,000*	*12,000*
B.-1—(2) Allowances and Honoraria—						
Fees in Government, Civil and Criminal cases ...	...		*20,000*		*21,000*	
Allowances for establishment and other charges ...	..		*3,000*		*3,000*	
Travelling allowance	...		...		...	
TOTAL ...	*Charged* ...		*23,000*	*24,000*	*24,000*	*17,776*
B.-1—(3) Contingencies—						
Other supplies and services (Law charges)	Voted ...		1,900	1,000	2,500	529
Total **B.-1—Law Officers**	*Charged* ...		*35,000*	*36,000*	*36,000*	*29,776*
	Voted ..		1,900	1,000	2,500	529

ADMINISTRATION OF JUSTICE. B.—Law Officers.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
B-2.—MOFUSSIL ESTABLISHMENT.			Rs.	Rs.	Rs.	Rs.
B-2.—(1) Pay of Officers—						
Government Pleaders (100—300)	7	7	15,900		16,200	
Leave salary			...		...	
Total—Voted ...			15,900	25,300	16,200	17,019
B-2.—(2) Pay of Establishment—						
Superior Establishment (30—80)	7	7	5,300		4,900	
Inferior Establishment			...		...	
Leave salary			...		...	
Total—Voted ...			5,300	5,100	4,900	4,625
B-2.—(3) Allowances, Honoraria, etc.—						
Allowance to Public Prosecutor, Sind, for establishment and other charges			1,200		1,200	
Fees in Government, Civil and Criminal cases ...			85,000		85,000	
Travelling allowance			...		...	
Total—Voted ...			86,200	1,11,200	86,200	91,098
B-2.—(4) Contingencies—						
Law charges			5,400		5,400	
Fees to Pleaders in murder cases			5,000		6,000	
Fees to Pleaders in civil and criminal cases			3,000		1,000	
Legal expenses for the defence of Government servants ...			1,300		1,500	
Total—Voted ...			14,700	29,900	13,900	21,094
B-2.—(5) Establishment charges recoverable from other Governments and Departments—						
Deduct—Contribution on account of work done by Provincial Law Officers on behalf of the Central Government			—1,000		—1,000	—1,000
Deduct—Amount recoverable from the Military Department on account of special pay of the Public Prosecutor.			—1,200		—1,200	—1,200
Total—Voted ...			—2,200	—2,200	—2,200	—2,200
TOTAL—B.-2—Mofussil Establishment ... Voted ...			1,19,900	1,69,300	1,19,000	1,31,636

ADMINISTRATION OF JUSTICE. C.—Administrator-General and Official Trustee.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
C.—ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE.						
C.—(1) Pay of Officers—						
Special pay (50)			600			
Leave Salary			100			
Total ... Voted ...			700	*	*	*
C.—(2) Pay of Establishment—						
Superior establishment (25-55)	1		570			
Leave Salary			30			
Total ... Voted ...			600	*	*	*
C.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			100			
Total ... Voted ...			100	*	*	*
C.—(4) Contingencies—						
Non-Contract contingencies—						
Service postage and telegrams			25			
Audit fees			50			
Other charges			25			
Total ... Voted ...			100	*	*	*
Total—Administrator-General and Official Trustee ... ... Voted ...			1,500	*	*	*

* Included under D—Official Assignee.

ADMINISTRATION OF JUSTICE. D—Official Assignee.	Srength. 1941-42.	1940-41.	Budget Estimate 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
D.—OFFICIAL ASSIGNEE.						
D.—(1) Pay of Officers—						
Official Assignee and Administrator-General and Official Trustee (600—900).	1	1	7,750		12,200	...
Leave salary			1,150		1,600	...
Total—Voted ...			8,900	8,800	13,800	12,589
D.—(2) Pay of Establishment—						
Superior Establishment (25—170)	6	7	6,630		7,060	...
Inferior Establishment (17—19)	3	3	670		640	...
Leave salary			300		300	...
Total—Voted ...			7,600	7,800	8,000	7,589
D.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			1,100	1,100	1,100	1,051
D.—(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			400		390	1,260
Electric charges			120		130	
Purchase of books and periodicals			40		25	
Audit fees			450		520	
Other charges			100		110	
Peons' uniforms			40		25	
D.—(5) Deficit in the Unclaimed dividend—						
Capital Account of the Official Assignee and Receiver ...			250		700	...
Total—Voted ...			1,400	1,900	1,900	1,260
TOTAL—Official Assignee—Voted ...			19,000	19,600	24,800	22,489

ADMINISTRATION OF JUSTICE. E.—Civil and Sessions Courts.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
E-1.—District and Sessions Judges ... Charged			*82,300*	*90,900*	*93,600*	*99,393*
E-1.—District and Sessions Judges ... Voted ...			1,53,900	1,65,500	1,57,800	1,68,708
E-2.—Subordinate Judges			2,04,200	1,85,200	2,09,000	1,88,333
E-3.—Process-serving Establishment			61,100	61,200	61,600	59,389
TOTAL ...			5,01,500	5,02,800	5,22,000	5,15,823
Total ... Charged ...			*82,300*	*90,900*	*93,600*	*99,393*
Total ... Voted ...			4,19,200	4,11,900	4,28,400	4,16,430
DETAILS.						
E-1.—DISTRICT AND SESSIONS JUDGES (*a*).						
E-1.—(1) Pay of Officers—						
Civil and Sessions Judges and other officers. (*650—3,000*) ... *Charged* ...	4	5	*69,600*		*80,100*	
Civil and Sessions Judges and other officers. (750—2,250) ... Voted ...	4	4	42,100		46,500	
Total ... *Charged* ...			*69,600*	*75,000*	*80,100*	*81,250*
Total ... Voted ...			42,100	46,800	46,500	62,672
E-1.—(2) Pay of Establishment—						
Superior Establishment (25—200)	44	44	42,700		44,400	
Inferior Establishment (15—21)	228	28	5,600		5,800	
Temporary Establishment			15,700		14,500	
Total—Voted ...			64,000	64,000	64,700	58,433
E-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) ... *Charged* ...			*500*		...	
Travelling allowance (ordinary) ... Voted ...			3,000		3,000	
House-rent and other allowances ... Voted ...			900		900	
Total ... *Charged* ...			*500*	*2,400*	...	*3,221*
Total ... Voted ...			3,900	3,700	3,900	3,753
E-1.—(4) Contingencies—						
Contract contingencies—						
Petty supplies			1,000		1,200	
Electric charges			3,000		2,200	
Purchase of books			3,000		1,700	
Purchase and repairs of furniture			500		600	
Peons' uniforms and belts			500		600	
Non-contract contingencies—						
Service postage and telegrams			7,400		7,400	
Pay of inferior servants			3,300		3,400	
Rents, rates and taxes			1,200		1,600	
Other supplies and services—						
Diet and road money to witnesses			24,000		24,000	
Total—Voted ...			43,900	51,000	42,700	43,850
Carried over... *Charged* ...			*70,100*	*77,400*	*80,100*	*84,471*
Carried over... Voted ...			1,53,900	1,65,500	1,57,800	1,68,708

(*a*) Expenditure is controlled by the District Judges.

ADMINISTRATION OF JUSTICE. E.—Civil and Sessions Courts—*contd.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
Brought forward ... *Charged* ...			*70,100*	*77,400*	*80,100*	*84,471*
Brought forward ... Voted ...			1,53,900	1,65,500	1,57,800	1 68,708
E-1.—(5) Grants-in-Aid, Contributions, etc.—						
Leave contribution on account of officers of the I.C.S. and officers holding listed posts payable to the Bombay Government			*11,600*	*12,900*	*12,900*	*14,759*
Passage contribution payable to Bombay Government			*600*	*600*	*600*	*163*
Total—*Charged* ...			*12,200*	*13,500*	*13,500*	*14,922*
TOTAL ...			2,36,200	2,56,400	2,51,400	2,68,101
TOTAL ... *Charged* ...			*82,300*	*90,900*	*93,600*	*99,393*
TOTAL ... Voted ...			1,53,900	1,65,500	1,57,800	1,68,708
E-2.—SUBORDINATE JUDGES.						
E-2.—(1) Pay of Officers—						
Sub-Judges (250—850)	19	21	96,700		1,00,300	
Leave salary			...		...	
Total—Voted ...			96,700	79,500	1,00,300	84,386
E-2.—(2) Pay of Establishment—						
Superior Establishment (25—140)	108	108	82,800		84,400	
Inferior Establishment (15—18)	50	50	9,800		9,800	
Temporary Establishment			10,400		10,200	
Leave salary			2,600		2,400	
Total—Voted ...			1,05,600	1,03,700	1,06,800	1,02,164
E-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			1,600		1,600	
House-rent and other allowances			300		300	
Total—Voted ...			1,900	2,000	1,900	1,783
TOTAL—Voted ...			2,04,200	1,85,200	2,09,000	1,88,333
E-3.—PROCESS-SERVING ESTABLISHMENT.						
E-3.—(1) Pay of Establishment—						
Superior Establishment (20—50)	140	140	42,800		43,400	
Leave salary			1,700		1,700	
Temporary Establishment			2,400		2,300	
Total—Voted ...			46,900	46,900	47,400	45,217
Add—Fixed amount transferred from "25.—General Administration" (page 129)			12,000	12,000	12,000	12,000
E-3.—(2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			2,200	2,300	2,200	2,172
TOTAL—Voted ...			61,100	61,200	61,600	59,389

ADMINISTRATION OF JUSTICE. F.—Courts of Small Causes.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
F—COURTS OF SMALL CAUSES.						
F.—(1) Pay of Officers—						
Judges and other Officers (150—1,500)	3	3	29,200	*	17,700	
Leave salary			...		...	
TOTAL—Voted ...			29,200	26,900	17,700	25,037
F.—(2) Pay of Establishment—						
Superior Establishment (25—140)	19	19	16,200		16,000	
Process-serving establishment (24—50)	10	10	3,900		4,000	
Inferior Establishment (17—19)	6	6	1,300		1,200	
Leave salary			500		800	
TOTAL—Voted ...			21,900	22,000	22,000	21,896
F.—(3) Allowances, Honoraria, etc.—						
Travelling allowance			...		...	
House-rent and other allowances			3,000		3,000	
TOTAL—Voted ...			3,000	3,000	3,000	3,005
F.—(4) Contingencies—						
Contract contingencies—						
Purchase and repair of furniture			175		250	
Electric charges			275		275	
Peons' uniforms			75		75	
Purchase of books...			75		100	
Other charges			100		100	
Non-contract contingencies—						
Rents, rates and taxes			2,300		2,300	
Service postage and telegrams			600		600	
Other miscellaneous charges			150		200	
Pay of inferior servants			850		800	
TOTAL—Voted ...			4,600	4,700	4,700	4,893
TOTAL—Voted ...			58,700	56,600	47,400	54,831

ADMINISTRATION OF JUSTICE. G.—Criminal Courts.		Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
G-1.—General Establishment ...	*Charged*...			...	*10,000*	...	*2,848*
	Voted ...			1,95,600	2,25,500	1,86,200	1,88,992
G-2.—Judicial Establishment ...	... Voted ...			14,500	14,500	14,500	14,500
TOTAL—	*Charged* ...			...	*10,000*	...	*2,848*
	Voted ...			2,10,100	2,40,000	2,00,700	2,03,492
DETAILS.							
G-1.—GENERAL ESTABLISHMENT.							
G-1.—(1) Pay of Officers—							
Resident and City Magistrates (200—1,500)	*Charged* ...			...			
	Voted ...	14	14	67,200		63,200	
Leave salary	... ...			7,300		3,000	
Total—	*Charged*...			...	*9,700*	...	*2,365*
	Voted ...			74,500	76,400	66,200	66,656
G-1.—(2) Pay of Establishment—							
Temporary Establishment ...	... ...			6,600		6,900	
Add—Fixed amount transferred from "25—General Administration—General Establishment" (page 129)...				59,000		59,000	
Total—Voted ...				65,600	71,300	65,900	65,019
G-1.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed) ...	... ...			900		1,300	
Travelling allowance (ordinary)	... ...			1,200		900	
House-rent and other allowances	.. ...			2,200		2,100	
Total—	*Charged* ...			...	*300*	...	*483*
	Voted ...			4,300	4,600	4,300	4,505
Carried over	*Charged* ...			...	*10,000*	...	*2,848*
	Voted ...			1,44,400	1,52,300	1,36,400	1,36,180

ADMINISTRATION OF JUSTICE. G.—Criminal Courts—contd.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
Brought forward ...	*Charged* ...	...	*10,000*	...	*2,848*
	Voted ...	1,44,400	1,52,300	1,36,400	1,36,180
G-1.—GENERAL ESTABLISHMENT—*contd.*					
G-1.—(4) Contingencies—					
Contract contingencies—					
Purchase and repairs of furniture		650		650	
Purchase of books and periodicals		750		750	
Peons' uniforms and belts		200		200	
Carriage of records and tents		700		700	
Telephone charges		600		600	
Electric charges		200		200	
Other office expenses		1,100		1,400	
Non-contract contingencies—					
Rents, rates and taxes		2,250		2,300	
Pay of inferior servants		2,350		2,750	
Fees to Examiners of questioned documents		400		400	
Service postage and telegrams		5,000		4,800	
Rewards to witnesses		...		50	
Other supplies and services—					
Diet and road money to witnesses		37,000		35,000	
Total—Voted ...		51,200	73,200	49,800	52,812
TOTAL—Voted ...	*Charged* ...	...	*10,000*	...	*2,848*
	Voted ...	1,95,600	2,25,500	1,86,200	1,88,992
G-2.—JUDICIAL ESTABLISHMENT.					
G-2.—(1) Establishment charges payable to other Governments, Departments, etc.—					
Add—Fixed amount transferred from "25.—General Administration—Charges of Administration" on account of Establishment charges of Collectors (page 129)		14,500	14,500	14,500	14,500
H.—CHARGES IN ENGLAND.					
A.—Secretary of State for India.					
Provision for possible expenditure in connection with criminal appeal cases	Voted ...	2,000	2,000	2,000	1,739
B.—High Commissioner for India.					
Leave salaries and deputation pay...	*Charged* ...	...	...	*14,900*	*18,987*
	Voted ...	...	...	6,000	...
Sterling overseas pay	*Charged* ...	*6,900*	*7,000*	*2,000*	*2,133*
TOTAL ...	*Charged* ...	*6,900*	*7,000*	*16,900*	*21,120*
	Voted ...	...	...	6,000	...
GRAND TOTAL ...	*Charged* ...	*6,900*	*7,000*	*16,900*	*21,120*
	Voted ...	2,000	2,000	8,000	1,739

28.—JAILS AND CONVICT SETTLEMENTS.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
A.—Jails	*Charged* ...	*10,500*	*10,500*	*10,500*	*10,204*
	Voted ...	7,55,200	7,36,600	5,87,200	6,03,917
B.—Jail Manufactures	Voted ...	39,500	38,000	38,000	21,720
C.—Charges on account of persons detained or confined in Jails outside the Province ...	Voted ...	33,700	20,700	12,500	12,244
D.—Charges in England	*Charged* ...	*5,600*	*700*	*700*	*711*
	Voted ...	7,700	4,000	11,000	4,697
E.—Loss or Gain by Exchange	*Charged* ...	...	...	...	3
	Voted ...	...	...	...	16
For rounding ...	*Charged* ...	*—100*	*—200*	*— 200*	...
	Voted ...	—100	—300	+ 300	...
	TOTAL ...	8,52,000	8,10,000	6,60,000	6,53,512
TOTAL ..	*Charged* ...	*16,000*	*11,000*	*11,000*	*10,918*
	Voted ...	8,36,000	7,99,000	6,49,000	6,42,594

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
SUPERINTENDENCE	*Charged* ...	*10,500*	*10,500*	*10,500*	*10,204*
	Voted ...	12,300	11,850	11,200	11,642
CENTRAL JAILS	Voted ...	2,66,600	1,66,900	1,38,870	1,45,071
DISTRICT JAILS	Voted ...	2,87,500	4,07,100	2,72,570	3,14,369
LOCK-UPS	Voted ...	14,200	11,000	10,840	13,767
CONVICT CAMPS	Voted ...	1,17,500	91,900	99,320	98,980
TRANSFERS FROM JAIL MANUFACTURES (*vide* page 153).	Voted ...	39,000	30,000	30,000	...
CRIMINAL TRIBES SETTLEMENT	Voted ...	18,100	17,850	24,400	20,088
	TOTAL ...	7,65,700	7,47,100	5,97,700	6,14,121
TOTAL ...	*Charged* ...	*10,500*	*10,500*	*10,500*	*10,204*
	Voted ...	7,55,200	7,36,600	5,87,200	6,03,917

		Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised. Estimate, 1940-41	Budget Estimate, 1940-41.	Accounts, 1939-40.
				Rs.	Rs.	Rs.	Rs.
DETAILS.							
A.-1.—SUPERINTENDENCE.							
A.-1—(2) Pay of Establishment—							
Superintendent and Clerks (30—260)		6	6	6,950		6,190	
Temporary Establishment				400		360	
Leave salary				350		300	
TOTAL—Voted ...				7,700	7,000	6,850	6,880
A.-1.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary) ...	*Charged* ...			...		...	
	Voted ...			170		260	
House-rent and other allowances ...	*Charged* ...			...		...	
	Voted ...			630		540	
TOTAL ...	*Charged* ...			...	...	...	
	Voted ...			800	800	800	685
A.-1.—(4) Contingencies—							
Non-contract contingencies—							
Rents, Rates and Taxes				150		150	
Service Postage and Telegrams				700		650	
Commission charges on Railway warrants ...				1,300		1,250	
Other office expenses				300		200	
Purchase of dead stock				50		50	
TOTAL—Voted ...				2,500	2,800	2,300	2,555

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
A-1.—(5) GRANTS-IN-AID, CONTRIBUTIONS, ETC.				
A-1.—(5) (*i*) Grant-in-aid to Sports Clubs for members of the Jail Department ... ... Voted ...	200		200	
(*ii*) Subsistence allowance to poor released prisoners .. Voted ...	200		200	
TOTAL A-1.—(5) ... Voted ...	400	350	400	626
A-1.—(6) Establishment charges payable to other Governments and Departments—				
Add—Share of pay and allowances of the Director of Health Services and Inspector-General of Prisons, and of inferior servants and of telephone charges transferred from "39—Public Health" (page 192). *Charged*	*10,500*		*10,500*	*10,204*
... Voted ..	900		850	896
TOTAL ... *Charged* ...	*10,500*	*10,500*	*10,500*	*10,204*
TOTAL ... Voted ...	900	900	850	896
TOTAL ...	22,800	22,350	21,700	21,846
TOTAL—A-1.—Superintendence ... *Charged* ...	*10,500*	*10,500*	*10,500*	*10,204*
TOTAL—A-1.—Superintendence ... Voted ...	12,300	11,850	11,200	11,642

A-2.—CENTRAL JAILS.	Strength 1941-42.	Strength 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
A.-2—(1) Pay of Officers—						
Superintendents and Medical Officers (200—900) ... ... Voted ...	4	2	20,700		12,300	
Leave salary			...		...	
TOTAL—Voted ...			20,700	14,000	12,300	13,170
A.-2—(2) Pay of Establishment—						
Jailors (100—290)	6	3	10,650		6,800	
Clerks, teachers and other technical establishment (30—140)	28	7	14,100		5,850	
Subedars, jamadars, havildars, naiks, sepoys and matrons (21—65)	224	116	53,350		32,800	
Sind Subordinate Medical Service officers and Compounders (25—170)	6	3	4,500		2,400	
Temporary Establishment			1,850		1,300	
Leave salary			1,650		...	
TOTAL—Voted ...			86,100	49,100	49,150	46,010

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Strength. 1941-42	Strength. 1940-41	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
A-2.—CENTRAL JAILS—*contd.*						
A.-2—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... ...{ Fixed ...			650		...	
Travelling allowance ... ...{ Ordinary ...			1,600		1,100	
House-rent and other allowances			10,850		6,700	
TOTAL—Voted ...			13,100	7,800	7,800	7,565
A.-2—(4) Contingencies—						
Dietary charges			1,01,500		52,000	
Hospital charges			5,000		2,600	
Clothing and bedding of prisoners			40		20	
Sanitation charges			11,400		6,100	
Charges for moving prisoners			5,000		3,400	
Miscellaneous services and supplies			7,080		2,000	
Contingent charges			6,000		3,000	
Extraordinary charges for live-stock and tools and plant			10,680		500	
TOTAL—Voted ...			1,46,700	96,000	69,620	78,326
TOTAL—A.-(2) Central Jails—Voted ...			2,66,600	1,66,900	1,38,870	1,45,071
A-3.—DISTRICT JAILS.						
A.-3—(1) Pay of Officers—						
Superintendent (450—750) and Special pay to Medical Officer (50)	1	2	7,360		16,000	
Temporary establishment			3,040		...	
Leave salary		...	...		1,800*	
TOTAL—Voted ...			10,400	17,800	17,800	20,267
A.-3—(2) Pay of Establishment—						
Jailors (55—200)	4	4	5,450		5,700	
Clerks, teachers and other technical establishment (30—130).	9	8	6,210		6,250	
Subedars, Jamadars, Havildars, Naiks, Sepoys and Matrons (21—65)	107	107	29,350		29,400	
Sind Subordinate Medical Service Officers and Compounders (25—170)	4	5	4,600		6,200	
Temporary Establishment			9,990		16,000	
Leave salary			2,300		5,540*	
TOTAL—Voted ...			57,900	69,100	69,090	69,035

* Includes provision for Central Jails and Convict Camp.

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
A-3.—DISTRICT JAILS—*contd.*						
A.-3—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... ... Fixed ...			560		960	
Travelling allowance ... ... Ordinary ...			1,240		1,380	
House-rent and other allowances			13,200		13,500	
TOTAL—Voted ...			15,000	17,200	15,840	16,588
A.-3—(4) Contingencies.—						
Dietary charges			1,54,200		1,20,000	
Hospital charges			4,850		4,400	
Clothing and bedding of prisoners			50		60	
Sanitation charges			14,500		10,600	
Charges for moving prisoners			11,000		10,000	
Miscellaneous services and supplies			10,560		15,200	
Contingent charges			7,700		7,880	
Extraordinary charges for live-stock and tools and plant			1,340		1,700	
TOTAL—Voted ...			2,04,200	3,03,000	1,69,840	2,08,479
TOTAL—A-(3) District Jails—Voted ...			2,87,500	4,07,100	2,72,570	3,14,369
A-4—LOCK-UPS.						
A.-4—(1) Contingencies—						
Dietary charges			7,450		6,000	
Sanitation charges			10		20	
Charges for moving prisoners			6,300		4,400	
Miscellaneous supplies and services			200		200	
Contingent charges			40		20	
Extraordinary charges for live-stock and tools and plant			200		200	
TOTAL—Lock-Ups—Voted ...			14,200	11,000	10,840	13,767
A-5.—CONVICT CAMPS.						
A.-5—(1) Pay of Officers—						
Superintendent (450—660) and Medical Officer's Special pay (50)	1	1	6,000		7,300	6,859
Leave salary			1,800		..	..
TOTAL—Voted ...			7,800	7,300	7,300	6,859

28.—JAILS AND CONVICT SETTLEMENTS. A—Jails—*contd.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
A-(5).—CONVICT CAMPS—*contd.*						
A.-5—(2) Pay of Establishment—						
Jailors (100—290)	2	2	4,750		5,060	
Clerks (30—100)	3	3	2,950		2,900	
Subedars, Jamadars, Havildars, Naiks, Sepoys, etc. (21—55)	99	99	27,400		27,400	
Sind Subordinate Medical Service Officers and Compounders (25—170)	3	3	2,100		2,100	
Temporary Establishment			12,600		11,200	
Leave salary			2,600		..	
TOTAL—Voted ...			52,400	42,600	48,660	38,374
A.-5—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... ... Fixed ...			960		960	
Travelling allowance ... ... Ordinary ...			1,500		1,500	
House-rent and other allowances			8,240		7,500	
TOTAL—Voted ...			10,700	10,000	9,960	11,980
A.-5—(4) Contingencies—						
Dietary charges			28,500		22,000	
Hospital charges			3,000		2,000	
Clothing and bedding of prisoners			20		20	
Sanitation charges			1,080		280	
Charges for moving prisoners			1,700		1,200	
Miscellaneous services and supplies			8,000		3,600	
Contingent charges			3,300		3,100	
Extraordinary charges for live-stock and tools and plant			1,000		1,200	
TOTAL—Voted ...			46,600	32,000	33,400	41,767
TOTAL—A-5—Convict Camps—Voted ...			1,17,500	91,900	99,320	98,980
A-6.—SETTLEMENT OF CRIMINAL TRIBES.						
A-6.—(1) Pay of Officers—						
Criminal Tribes Settlement Officer ... Voted ...	1	1	6,850	6,600	6,600	6,583
A-6.—(2) Pay of Establishment—						
Permanent Establishment (15—95)	17	24	6,300		9,030	
Medical Establishment	1	2	150		290	
Temporary Establishment			...		780	
Leave salary			400		400	
Total—Voted ...			6,850	7,150	10,500	7,970

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
A-(6).—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed) ... ... Voted ...			75		720	
Traveing allowance (Ordinary) ... ... Voted ...			1,250		1,150	
House-rent and other allowances ... Voted ...			125		530	
Total—Voted ...			1,450	1,050	2,400	2,109
A-(6).—(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams...			250		250	
Purchase of books and periodicals			25		30	
Conservancy charges			300		300	
Purchase of deadstock			25		25	
Carriage of records, etc.			60		70	
Lighting charges			150		150	
Pay of inferior servants			450		450	
Uniforms and belts			100		100	
Telephone charges			190		190	
Other charges			100		435	
Rents, rates, and taxes			1,200		1,200	
Other supplies and services—						
Rewards to informers, etc.			...		100	
Special charges—						
Scholarships to Settlers' boys			100		100	
Total—Voted ...			2,950	2,850	3,400	2,811
A-(6).—(5) Grants-in-aid, Contributions and Donations—						
Contribution to the Bombay Government for detention of Hurs at Criminal Tribes Settlements, Bombay ...			*	200	1,500	515
TOTAL—Settlement of Criminal Tribes—Voted ...			18,100	17,850	24,400	20,088

B.—JAIL MANUFACTURES.

SUMMARY.

	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
B.-1.—CONTINGENCIES	78,500	68,000	68,000	50,077
Deduct—Amount transferred to "Jails" (page 148)	—39,000	—30,000	— 30,000	—28,357
TOTAL—Voted ...	39,500	38,000	38,000	21,720

*Shown under the minor head 'C—Charges on account of persons detained or confined in jails outside the Province.'

28.—JAILS AND CONVICT SETTLEMENTS. B.—Jail Manufactures.—*contd.*	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
DETAILS.				
B.-1.—CONTINGENCIES.				
SUPPLIES AND SERVICES.				
B-1.—(*a*) Central Jails	58,500		39,500	
B-1.—(*b*) District Jails	19,000		27,600	
B-1.—(*c*) Convict Camps	1,000		900	
Total—Supplies and Services—Voted ...	78,500	68,000	68,000	50,077
TOTAL—B-1.—Contingencies—Voted ...	78,500	68,000	68,000	50,077

28.—JAILS AND CONVICT SETTLEMENTS. C.—Charges on account of persons detained or confined in jails outside the Province.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
Contribution to the Bombay Government for detention of Sindhi prisoners in the Bombay Presidency Jails	24,000		4,950	
Contribution to the Bombay Government for Sindhi boys kept at Borstal School, Dharwar	9,300		7,550	
Contribution to the Bombay Government for detention of Hurs at Criminal Tribes Settlements, Bombay	400		*	
Total—Voted ...	33,700	20,700	12,500	12,244

28.—JAILS AND CONVICT SETTLEMENTS. D.—Charges in England. HIGH COMMISSIONER FOR INDIA.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
Leave Salaries and Deputation pay	*Charged* ...	*4,900*		...	
	Voted ...	7,700		9,600	
Sterling overseas pay	*Charged* ...	*700*		*700*	
	Voted ...	...		1,400	
TOTAL ...	*Charged* ...	*5,600*	*700*	*700*	*711*
	Voted ...	7,700	4,000	11,000	4,697

* Shown under Sub-head 'Settlement of Criminal Tribes' at page 153.

29.—POLICE.		Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
A.—Superintendence	*Charged* ...	29-A	*59,700*	*37,300*	*34,400*	*33,714*
	Voted ...		38,400	42,300	38,400	38,107
B.—District Executive Force ...	*Charged* ...	29-B	*1,70,600*	*1,62,300*	*1,72,800*	*1,58,182*
	Voted ...		37,14,700	37,01,100	37,11,900	35,53,492
C.—Village Police	Voted ...	29-C	64,600	64,400	63,100	62,950
D.—Railway Police	*Charged* ...	29-D	*15,700*	*15,400*	*14,200*	*13,269*
	Voted ...		1,68,000	1,47,000	1,54,400	1,46,906
E.—Criminal Investigation Department	*Charged* ...	29-E	*16,000*	*15,500*	*15,500*	*15,230*
	Voted ...		1,53,300	1,48,700	1,26,800	1,25,545
F.—Charges in England	*Charged* ...	29-F	*27,500*	*22,200*	*23,700*	*20,104*
	Voted ...		...	...	2,200	2,803
G.—Loss or Gain by Exchange ...	*Charged* ...		...	...	...	*+78*
	Voted ...		...	...	...	+16
For rounding ...	*Charged* ...		*—500*	*+300*	*+400*	...
	Voted ...		...	+500	+200	...
	TOTAL ...		44,28,000	43,57,000	43,58,000	41,70,396
	Charged ...		*2,89,000*	*2,53,000*	*2,61,000*	*2,40,577*
	Voted ...		41,39,000	41,04,000	40,97,000	39,29,819

Note 1.—Provision for Sub-Inspectors, Sergeants and Prosecutors below the efficiency bar has been made under the detailed head 'Non-Gazetted Executive Officers" and that for Jamadars, Head Constables and Constables under "Constabulary".

Note 2.—*Non-contract contingencies* include all ordinary contingent expenditure of the Department such as postage, rents, rates and taxes, petty construction, medicine, water-supply, prison-van contingencies, kit carts, conservancy charges, purchase of land and office expenses and miscellaneous. Contingent items which are peculiar to the Department are booked under *Supplies and Services*.

DETAILED ACCOUNT No. 29-A. POLICE. A.—Superintendence.		Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
DETAILS.				Rs.	Rs.	Rs.	Rs.
OFFICE OF THE INSPECTOR-GENERAL.							
A.—(1) Pay of Officers—							
Inspector-General (1,750—2,150 + 200 Special pay)	*Charged* ...	*1*	*1*	*27,200*		*26,650*	*26,513*
Deputy Inspector-General (650—1,450 + 200 Special pay)	*Charged* ...	*1*	...	*18,600*		...	...
Personal Assistant (250—800) ...	Voted ...	1	1	430		5,100	4,696
Total ...	*Charged* ..			*45,800*	*28,950*	*26,650*	*26,513*
	Voted ...			430	4,450	5,100	4,696
A.—(2) Pay of Establishment—							
Clerical establishment (25—150)		14	14	19,700		19,800	18,881
Inferior establishment (17—22)		6	6	1,200		1,300	969
Temporary establishment		3	...	1,810		...	1,538
Leave salary		...	..	1,400		...	..
Total—Voted ...				24,110	24,000	21,100	21,388
A.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (Ordinary) ...	*Charged* ...			*2,800*		*1,800*	*1,482*
	Voted ...			1,400		600	1,105
House-rent and other allowances ...	*Charged* ...			*900*		*450*	...
	Voted ...			2,710		2,950	2,849
Total ...	*Charged* ...			*3,700*	*2,350*	*2,250*	*1,482*
	Voted ...			4,110	4,050	3,550	3,954
A.—(4) Contingencies—							
Contract Contingencies—							
Petty supplies				510		500	935
Purchase of books and periodicals				70		100	
Purchase of and repairs to furniture				70		150	
Carriage of records				1,100		300	
Other charges				60		150	
Non-Contract Contingencies—							
Rents, rates and taxes				1,330		1,340	7,134
Service postage and telegrams				800		600	
Telephone charges				1,090		650	
Pay of inferior servants				200		200	
Commission charges for reimbursing warrants and credit notes.				4,520		4,660	
Total—Voted ...				9,750	9,800	8,650	8,069
A.—(5) Grants-in-aid, contributions, etc.—							
Contribution for passage of Officers of the Indian Police payable to the Bombay Government	*Charged* ...			*1,200*	*700*	*600*	*802*
Leave contribution etc., on account of the Indian Police Officers payable to the Bombay Government	*Charged* ...			*9,000*	*5,300*	*4,900*	*4,917*
Total—*Charged* ...				*10,200*	*6,000*	*5,500*	*5,719*
TOTAL ...				98,100	79,600	72,800	71,821
Charged ...				*59,700*	*37,300*	*34,400*	*33,714*
Voted ...				38,400	42,300	38,400	38,107

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
SUMMARY.		Rs.	Rs.	Rs.	Rs.
B-1.—DISTRICT POLICE.					
B-1.—(a) Police Proper—					
B-1.—(a) (1) PAY OF OFFICERS	*Charged* ...	*1,04,600*	*96,600*	*1,05,600*	*89,803*
	Voted ...	1,49,170	1,64,400	1,29,600	1,53,571
B-1.—(a) (2) PAY OF ESTABLISHMENT	Voted ...	22,84,870	21,80,200	23,25,100	21,63,308
B-1.—(a) (3) ALLOWANCES, HONORARIA, ETC. ...	*Charged* ...	*20,000*	*20,800*	*17,800*	*20,985*
	Voted ...	8,44,410	8,16,500	8,48,300	7,95,750
B-1.—(a) (4) CONTINGENCIES	Voted ...	3,44,510	4,55,300	3,08,400	3,65,553
B-1.—(a) (5) GRANTS-IN-AID, CONTRIBUTIONS, ETC. ...	*Charged* ...	*25,500*	*23,100*	*24,100*	*23,121*
B-1.—(a) (6) ESTABLISHMENT AND OTHER CHARGES PAYABLE TO OR RECOVERABLE FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.	*Charged* ...	*14,400*	*15,600*	*18,900*	*17,451*
	Voted ..	3,100	—1,400	2,500	—7,443
Total ...	*Charged* ...	*1,64,500*	*1,56,100*	*1,66,400*	*1,51,360*
	Voted ...	36,26,060	36,15,000	36,13,900	34,70,739
B-1.—(b) LAND CONVEYANCE LICENSING DEPARTMENT—	*Charged* ...	*6,100*	*6,200*	*6,400*	*6,822*
	Voted ...	11,440	11,300	12,400	11,667
Total ...	*Charged* ...	*1,70,600*	*1,62,300*	*1,72,800*	*1,58,182*
	Voted ...	36,37,500	36,26,300	36,26,300	34,82,406
B-2.—OTHER POLICE.					
B-2.—(a) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS	Voted ..	—30	—1,200	—500	—1,330
B-2.—(b) ADDITIONAL POLICE ESTABLISHMENT ...	Voted ..	290	1,800	290	3,681
B-2.—(c) HARBOUR POLICE	Voted ...	76,940	74,200	85,630	70,803
B-2.—(d) ESTABLISHMENT UNDER THE REGISTRATION OF FOREIGNERS ACT	Voted ...	...	..	180	—2,068
B-2.—(e) WAR ESTABLISHMENT	Voted ...	...	...	...	...
Total ...	Voted ...	77,200	74,800	85,600	71,086
	TOTAL ...	38,85,300	38,63,400	38,84,700	37,11,674
	Charged ...	*1,70,600*	*1,62,300*	*1,72,800*	*1,58,182*
	Voted ...	37,14,700	37,01,100	37,11,900	35,53,492

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force—*contd.*		Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
				Rs.	Rs.	Rs.	Rs.
DETAILS.							
B-1.—DISTRICT POLICE.							
B.1.-(a) POLICE PROPER.							
B-1.—(*a*) (1) Pay of Officers—							
Superintendents and Assistant Superintendents (350—1,450)	*Charged* ...	*11*	*11*	*1,04,600*		*1,05,600*	*89,803*
	Voted ...			...		...	9,457
Deputy Superintendents and Inspectors (180—800)	Voted ...	35	40	1,35,970		1,29,600	1,44,114
Temporary Superintendents and Deputy Superintendents	Voted ...	1	...	8,400		...	...
Officers under training	Voted ...	2	...	4,800		...	...
TOTAL ...				2,53,770	2,61,000	2,35,200	2,43,374
	Charged ...			*1,04,600*	*96,600*	*1,05,600*	*89,803*
	Voted ...			1,49,170	1,64,400	1,29,600	1,53,571
B-1.—(*a*) (2) Pay of Establishment—							
POLICE FORCE.							
Non-gazetted executive officers (75—200) ...	...	187	204	2,98,590		3,10,931	2,68,664
Constabulary (20—50)	...	4,217	4,707	13,09,060		15,05,277	12,48,482
MOUNTED POLICE.							
Constabulary (20—50)	...	1,178	1,176	3,99,380		3,96,201	3,89,691
CAMEL LEVY.							
Constabulary (20—43)	...	129	132	42,530		42,638	41,545
OFFICE ESTABLISHMENT.							
Clerical establishment (30—300) ...	...	125	125	1,20,520		1,20,987	1,10,678
Inferior establishment (16—23)	...	50	50	10,200		10,002	10,241
Leave salary	...			1,540		779	26,640
TEMPORARY ESTABLISHMENT.							
Non-gazetted Executive officers ..	...	22	...	14,880		...	} 67,367
Constabulary	..	572	...	1,39,310		...	
Clerical establishment	...	3	...	1,080		...	
Probable savings	...			—52,220		—61,715	...
Total—Voted ...				22,84,870	21,80,200	23,25,100	21,63,308

DETAILED ACCOUNT No. 29-B. POLICE B.—District Executive Force—*contd.*		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
B-1.—DISTRICT POLICE—*contd.*					
B.-1—(a) (3) Allowances, Honoraria, etc.					
Travelling allowance—*Charged* ...	Fixed ...	*3,430*		*3,450*	*19,187*
	Ordinary ...	*15,000*		*13,000*	
Travelling allowance—Voted ...	Fixed ...	3,40,870		3,13,850	5,55,668
	Ordinary ...	2,29,250		2,10,000	
House-rent and other allowances ...	*Charged* ...	*1,570*		*1,350*	*1,798*
	Voted ...	2,78,820		3,36,290	2,40,082
Probable savings	Voted ...	—4,530		—11,840	
	TOTAL ...	8,64,410	8,37,300	8,66,100	8,16,735
	Charged ...	*20,000*	*20,800*	*17,800*	*20,985*
	Voted ...	8,44,410	8,16,500	8,48,300	7,95,750
B.-1—(a) (4) Contingencies—					
Contract contingencies—					
Petty supplies	...	5,730		5,200	
Lighting charges	...	7,630		7,000	
Purchase of and repairs to furniture	...	2,600		2,800	
Carriage of records	...	2,500		2,600	23,127
Secret service	...	1,300		1,300	
Other charges	...	3,690		3,600	
Non-contract contingencies—					
Rents, rates and taxes	...	24,980		34,140	20,262
Service postage and telegrams	...	40,000		40,000	41,795
Telephone charges	...	14,030		12,400	9,853
Conservancy charges	...	500		300	296
Pay of inferior servants	...	69,270		62,700	
Petty construction and repairs	...	4,500		5,700	
Water charges	...	5,400		4,800	1,07,201
Motor car contingencies	...	20,200		8,820	
Purchase of medicine and chemicals	...	1,600		1,500	
Other charges	...	2,000		1,600	
Supplies and services—					
Clothing charges	...	82,410		72,820	91,929
Ordnance stores	...	25,720		23,280	52,231
Accoutrements	...	5,430		5,870	
Purchase of horses and equipments	...	6,500		4,000	
Rewards to informers	...	2,200		1,800	
Boats	...	2,000		2,000	18,859
Examination of chemico-legal cases	...	10,000		...	
Other charges	...	4,320		4,170	
	TOTAL—Voted ...	3,44,510	4,55,300	3,08,400	3,65,553

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force—*contd.*	Strength 1941-42.	Strength 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
B-I.—DISTRICT POLICE—*contd.*						
B-1.—(a) (5) Grants-in-aid, Contributions, etc.—						
Contribution for passage of officers of the Indian Police payable to the Bombay Government ... ... *Charged* ...			*4,200*	*3,300*	*4,600*	*4337*
Leave contribution, etc. on account of the Indian Police Officers payable to the Bombay Government ... ... *Charged* ...			*21,300*	*19,800*	*19,500*	*18,784*
TOTAL ... *Charged* ...			*25,500*	*23,100*	*24,100*	*23,121*
B.-1.—(a) (6) Establishment and other charges payable to or recoverable from other Governments, Departments, etc.—						
Add—AMOUNT PAYABLE TO THE GOVT. OF BOMBAY ON ACCOUNT OF THE COST OF TRAINING OF SIND POLICE STUDENTS IN THE POLICE TRAINING SCHOOL, NASIK . Voted ...			+12,400	+10,400	+10,800	+4,199
Add—AMOUNT PAYABLE TO THE GOVT. OF BOMBAY ON ACCOUNT OF CONTRIBUTION IN RESPECT OF TRAINING OF THE I. P. OFFICERS AT THE POLICE TRAINING SCHOOL, NASIK ... ... *Charged* ...			*+14,400*	*+15,600*	*+18,900*	*+17,451*
Voted ...			+2,800	+2,800	+3,500	...
Deduct—AMOUNT RECOVERABLE FROM THE CENTRAL GOVERNMENT FOR THE COST OF POLICE FOR THE PILGRIM DEPARTMENT, KARACHI ... Voted ...			—2,100	—1,600	—2,000	—1,598
Deduct— Do. do. PASSPORT WORK, KARACHI. ... ... Voted ...			—3,400	—3,400	—3,500	—3,369
Deduct— Do. do. AIR PORT POLICE, KARACHI. ... ... Voted ...			—2,100	—2,100	—2,000	—2,140
Deduct—AMOUNT RECOVERABLE FROM THE RESERVE BANK OF INDIA, KARACHI, FOR POLICE SUPPLIED TO THEM. ... Voted ...			—4,500	—7,500	—4,300	—4,535
TOTAL ... *Charged* ...			*+14,400*	*+15,600*	*+18,900*	*+17,451*
TOTAL ... Voted ...			+3,100	—1,400	+2,500	—7,443
B-1.—(b) Land Conveyance Licensing Department—						
(1) Pay of Establishment ... ... Voted ...	11	11	6,620	6,450	6,700	6,496
(2) Allowances, Honoraria, etc. ... Voted ...			1,420	1,450	1,460	1,509
(3) Contingencies ... ... Voted ...			4,810	4,900	5,670	4,852
(4) *Deduct*—Amount transferred to "12.—Charges on account of Motor Vehicles Act" (*vide* page 99) ... ... Voted ...			—1,410	—1,500	—1,430	—1,190
(5) Grants-in-aid, contributions, etc.—						
Payments to Local Bodies ... *Charged* ...			*6,100*	*6,200*	*6,400*	*6,822*
TOTAL ... *Charged* ...			*6,100*	*6,200*	*6,400*	*6,822*
TOTAL ... Voted ...			11,440	11,300	12,400	11,667

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force—*contd.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
B-2.—OTHER POLICE.						
B-2.—(*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS.						
B-2.—(a) (1) Pay of Establishment—						
Constabulary			10,020	8,960	10,000	8,332
B-2.—(a) (2) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			560		600	462
House-rent and other allowances			2,080		2,460	1,861
Total ...			2,640	2,640	3,060	2,323
B-2.—(a) (3) Contingencies—						
Rents, rates and taxes			3,310		3,430	3,382
Supplies and services			480		460	...
Total ...			3,790	3,700	3,890	3,382
Lump provision for Police			1,700	...	1,700	...
B-2.—(a) (4) Establishment and other charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—Contribution			—18,180	—16,500	—19,150	—15,367
TOTAL—Voted ...			—30	—1,200	—500	—1,330
B-2.—(*b*) ADDITIONAL POLICE ESTABLISHMENT.						
B-2.—(b) (1) Pay of Establishment—						
Police Force (not fixed)			260	1,600	260	1,568
B-2.—(b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			...		...	...
House rent and other allowances			30		30	180
Total ...			30	200	30	180
B-2.—(b) (3) Contingencies—						
Non-contract contingencies			...		...	...
Supplies and services			...			
Total ...			...	...	...	1,933
B-2.—(b) (4) Establishment and other charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—Contribution			...			...
TOTAL—Voted ...			290	1,800	290	3,681

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force—*contd.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
B-2.—OTHER POLICE.—*contd.*						
B-2.—(*c*) HARBOUR POLICE.						
B-2.—(c) (1) Pay of Officers—						
Inspector (180—255)	1	1	3,060		3,060	3,060
Leave salary			...		...	...
Total ...			3,060	3,060	3,060	3,060
B-2.—(c) (2) Pay of Establishment—						
Non-gazetted executive officers (75—200)	7	7	13,920		13,560	13,307
Constabulary (20—50)	115	124	36,480		41,400	34,104
Clerk (105—140)	1	1	1,400		1,680	1,595
Leave salary			...		...	1,042
Total ...			51,800	48,960	56,640	50,048
B-2.—(c) (3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			900		900	1,460
Travelling allowance (Ordinary)...			600		750	
House-rent and other allowances			15,450		18,540	13,295
Total ...			16,950	15,380	20,190	14,755
B-2.—(c) (4) Contingencies—						
Contract contingencies			200		220	150
Non-contract contingencies—						
Rents, rates and taxes			3,460		3,480	3,313
Telephone charges			260		260	
Pay of inferior servants			80		80	
Other items			480		680	
Supplies and services—						
Clothing charges			1,800		1,970	3,429
Boat stores and repairs			3,100		3,000	
Rewards			50		50	
Total ...			9,430	10,800	9,740	6,892
B-2.—(c) (5) Grants-in-aid, Contributions, etc.—						
Grant for medical aid to families of Policemen in Sind			...	300	300	300
B-2.—(c) (6) Establishment and other charges payable to or recoverable from other Governments, Departments etc.—						
Amount recoverable from the Central Government for the cost of Sanitary Police, Karachi			—4,300	—4,300	—4,300	—4,252
TOTAL—Voted ...			76,940	74,200	85,630	70,803
B-2—(d) ESTABLISHMENT UNDER THE REGISTRATION OF FOREIGNERS ACT.						
B-2.—(d) (1) Pay of establishment—						
Non-gazetted Executive Officers (75—160) ...	3	3	4,410		4,640	
Constabulary (28—50)	16	22	7,020		11,180	
Total			11,430	11,250	15,820	6,502
B-2.—(d) (2) Allowances. Honoraria, etc.—						
Travelling allowance (fixed)			540		580	430
Travelling allowance (ordinary)			100		200	
House rent and other allowances			2,350		4,980	1,030
Total ...			2,990	2,500	5,760	1,460
Carried over—Voted ...			14,420	13,750	21,580	7,962

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force—*contd.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-1941.	Accounts, 1939-40.
B-2.—OTHER POLICE—*contd.*			Rs.	Rs.	Rs.	Rs.
B-2.—(*d*) ESTABLISHMENT UNDER THE REGISTRATION OF FOREIGNERS ACT—*contd.*						
B-2.—(d) (3) Contignencies— Brought forward—Voted ...			14,420	13,750	21,580	7,962
Non-contract contingencies						
Rents, rates and taxes			2,240		900	
Other charges			290			
Supplies and services			250			
Total ...			2,780	2,450	900	1,509
B-2.—(d) (4) Establishment and other charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—Amount recoverable from the Central Government			—17,200	—16,200	—22,300	—11,539
TOTAL—Voted ...			...	...	+ 180	—2,068
B-2.—(e) WAR ESTABLISHMENT.						
B-2.—(e) (1) Pay of Establishment—						
Constabulary	782		2,04,180			
Clerical establishment	3		1,080			
Total ...			2,05,260	1,67,700	*	*
B-2.—(e) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			20,900			
House rent and other allowances			63,050			
Total ...			83,950	68,900	*	*
B-2.—(e) (3) Contingencies—						
Contract contingencies			700			
Non-contract contingencies—						
Petty construction and repairs			1,100			
Supplies and Services—						
Clothing charges			11,730			
Ordnance Stores			7,470			
Accoutrements...			140			
Other charges...			50			
Total ...			21,190	55,500	*	*
B-2.—(e) (4) Establishment and other charges payable to or recoverable from other Governments, Departments, etc.—						
Amount recoverable from the Central Government ...			— 3,10,400	—2,92,100	...	...
TOTAL—Voted ...			...	...	...	...

* Figures for these heads are included under "District Police" proper,

DETAILED ACCOUNT No. 29-C. POLICE. C.—Village Police	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
C.—(1) Pay of Establishment—						
Pagis or Village Trackers	492	492	64,000		62,500	62,556
Total ...			64,000	63,800	62,500	62,556
C.—(2) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			230		200	221
House-rent and other allowances			370		400	173
Total ...			600	600	600	394
TOTAL—Voted ...			64,600	64,400	63,100	62,950

DETAILED ACCOUNT No. 29-D. POLICE. D.—Railway Police.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
D.—RAILWAY POLICE.			Rs.	Rs.	Rs.	Rs.
D.—(1) Pay of Officers—						
Superintendent (650—1,450) ... ... *Charged* ...	1	1	*14,980*		*14,400*	*13,276*
Inspectors (180—300) ... .. Voted ...	2	2	5,760		6,700	6,660
Leave salary ... ... *Charged* ...						
Total .. *Charged* ...			*14,980*	*14,360*	*14,400*	*13,276*
Total .. Voted ...			5,760	6,100	6,700	6,660
D.—(2) Pay of Establishment—						
Non-gazetted executive officers (75—200)	16	16	26,600		27,150	22,363
Constabulary (20—50)	300	292	99,700		97,300	93,197
Clerical establishment (25—150)	11	11	11,600		11,600	10,605
Inferior Establishment (17—19)	4	4	900		850	814
Temporary establishment	27	...	5,200		...	...
Leave salary			...		...	1,022
Total—Voted ...			1,44,000	1,30,500	1,36,900	1,28,001
D.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... *Charged* ... Ordinary ...			*1,200*		*1,000*	*1,236*
Travelling allowance ... Voted ... Fixed ...			4,600		4,600	16,705
Travelling allowance ... Voted ... Ordinary ...			14,640		13,000	
House-rent and other allowances ... *Charged* ...			*850*		*800*	*780*
House-rent and other allowances ... Voted ...			18,120		17,600	15,483
Total ... *Charged* ...			*2,050*	*2,510*	*1,800*	*2,016*
Total ... Voted ...			37,360	34,000	35,200	32,188
D.—(4) Contingencies—						
Contract contingencies—						
Petty supplies			270		250	1,620
Lighting charges			450		450	
Purchase of and repairs to furniture			250		200	
Other charges			280		300	
Non-contract contingencies—						
Rents, rates and taxes			31,580		26,500	35,694
Service postage and telegrams			600		650	6,132
Telephone charges			900		900	
Pay of inferior Servants			1,230		1,230	
Other items			100		100	
Supplies and services—						
Clothing charges			4,950		4,380	1,120
Ordnance stores			1,130		700	991
Accoutrements			260		260	
Cost of saloon			2,840		2,840	
Other charges			340		140	
Total—Voted ...			45,180	36,400	38,900	45,557
Carried over ... *Charged* ...			*17,030*	*16,870*	*16,200*	*15,292*
Carried over ... Voted ...			2,32,300	2,07,000	2,17,700	2,12,406

DETAILED ACCOUNT No. 29-D. POLICE. D.—Railway Police—*contd.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
D.—RAILWAY POLICE—*contd.*			Rs.	Rs.	Rs.	Rs.
Brought forward ... *Charged* ...			*17,030*	*16,870*	*16,200*	*15,292*
Brought forward ... Voted ...			2,32,300	2,07,000	2,17,700	2,12,406
D.—(5) Establishment and other charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Leave contribution &c., on account of the Indian Police Officers payable to the Bombay Government. *Charged* ...			*+2,370*	*+2,280*	*+2,300*	*2,177*
Add—Contribution for passage of officers of the Indian Police payable to the Bombay Government ... *Charged* ..			...	...	...	...
Deduct—Contribution from the North-Western Railway for 'Order' Police ... *Charged* ...			*—3,700*	*—3,750*	*—4,300*	*—4,200*
Deduct—Contribution from the North-Western Railway for 'Order' Police ... Voted ...			—64,300	—60,000	—63,300	—65,500
TOTAL ... *Charged* ...			*—1,330*	*—1,470*	*—2,000*	*—2,023*
TOTAL ... Voted ...			—64,300	—60,000	—63,300	—65,500
TOTAL ...			1,83,700	1,62,400	1,68,600	1,60,175
Charged ..			*15,700*	*15,400*	*14,200*	*13,269*
Voted ..			1,68,000	1,47,000	1,54,400	1,46,906

DETAILED ACCOUNT No. 29-E. POLICE. E.—Criminal Investigation Department.		Strength 1941-42.	Strength 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
E.-1—Criminal Investigation Department (Proper)	*Charged* ...			*16,000*	*15,500*	*15,500*	*15,230*
	Voted ...			1,53,300	1,48,700	1,26,800	1,25,545
E.-2—Additional Police for Agency Functions	Voted ...			...	...	...	...
E.-3—Special Aliens Branch ...	Voted ...			...	...	...	...
	TOTAL ...			1,69,300	1,64,200	1,42,300	1,40,775
	Charged ..			*16,000*	*15,500*	*15,500*	*15,230*
	Voted ...			1,53,300	1,48,700	1,26,800	1,25,545
E.-1—CRIMINAL INVESTIGATION DEPARTMENT (PROPER).							
E.-1—(1) Pay of Officers.—							
Superintendent (650—1,450)... ...	*Charged* ...	1	1	*11,800*		*11,400*	*11,003*
	Voted ...	...	...	...		...	...
Deputy Superintendents and Inspectors (180—800)	Voted ...	9	9	35,900		38,000	34,078
Leave salary	Voted ...			...		...	689
Total ...	*Charged* ...			*11,800*	*11,400*	*11,400*	*11,003*
	Voted ...			35,900	37,300	38,000	34,767
E.-1—(2) Pay of Establishment.—							
Non-gazetted executive officers (75—160) ...	...	14	14	27,200		25,250	18,809
Constabulary (20—50)	...	38	62	19,900		27,500	13,287
Clerical establishment (25—300) ...	...	14	18	21,900		24,800	20,511
Inferior establishment (16—22)	...	18	18	3,800		3,600	3,467
Temporary establishment	...	...	...	...		...	10,432
Leave salary	...			...		750	2,359
	Total—Voted ...			72,800	66,400	81,900	68,865
E.-1—(3) Allowances, Honoraria, etc.—							
Travelling allowance ... *Charged* ...	Fixed ...			*1,200*		*1,200*	*1,725*
	Ordinary ...			*300*		*300*	
Travelling allowance ... Voted ...	Fixed ...			7,500		7,500	11,617
	Ordinary ...			4,500		4,900	
House-rent and other allowances ...	*Charged* ...			*800*		*750*	*725*
	Voted ...			17,600		20,250	14,323
Total ...	*Charged* ...			*2,300*	*2,250*	*2,250*	*2,450*
	Voted ...			29,600	27,500	32,650	25,940
E.-1—(4) Contingencies—							
Contract contingencies—							
Petty supplies				850		540	1,813
Lighting charges				330		350	
Other charges				420		410	
Non-contract contingencies—							
Rents, rates and taxes				8,900		10,800	10,066
Service postage and telegrams				1,500		1,100	3,473
Telephone charges				980		970	
Other charges				270		30	
Supplies and services—							
Secret service				1,650		1,650	1,192
Other charges				100		100	
	Total—Voted ...			15,000	17,500	15,950	16,544
Carried over ...	*Charged* ...			*14,100*	*13,650*	*13,650*	*13,453*
	Voted ...			1,53,300	1,48,700	1,68,500	1,46,116

DETAILED ACCOUNT No. 29-E. POLICE. E.—Criminal Investigation Department—*contd.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
E-1.—CRIMINAL INVESTIGATION DEPARTMENT (PROPER.)—*contd.*			Rs.	Rs.	Rs.	Rs.
Brought forward ... *Charged* ...			*14,100*	*13,650*	*13,650*	*13,453*
Brought forward ... Voted ...			1,53,300	1,48,700	1,68,500	1,46,116
E.-1—(5) Establishment and other charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Leave contribution &c. on account of the Indian Police Officers payable to the Bombay Government ... ... *Charged* ...			*+ 1,900*	*+ 1,850*	*+ 1,850*	*+ 1,777*
Deduct—Amount recoverable from the Central Government for the cost of Police on account of Aliens Branch and Special War Establishment ... ... Voted ...			...	...	—41,700	—20,571
TOTAL ...			1,69,300	1,64,200	1,42,300	1,40,775
Charged ...			*16,000*	*15,500*	*15,500*	*15,230*
Voted ...			1,53,300	1,48,700	1,26,800	1,25,545
E-2.—ADDITIONAL POLICE FOR AGENCY FUNCTIONS.						
E-2.—(1) Pay of Officers—						
Inspector (180—255 + 50 special pay) ... Voted ...	1	...	2,760	1,150		
E-2.—(2) Pay of Establishment—						
Non-gazetted executive officers	3	...	4,800			
Constabulary	29	...	14,600			
Clerical establishment	4	...	3,350			
Total ..			22,750	21,090		
E-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance			1,300			
House-rent and other allowances			8,280			
Total ...			9,580	8,840		
E-2.—(4) Contingencies—						
Rents, rates and taxes			1,560			
Other charges			290			
Total ...			1,850	1,540		
E-2.—(5) Establishment and other charges payable to or recoverable from other Governments, Departments, etc.						
Deduct—Amount recoverable from the Government of India			—36,940	—32,620		
TOTAL ... Voted ...			...	...		
E-3—SPECIAL ALIENS BRANCH.						
E-3.—(1) Pay of Officers—						
Inspector (180—255 + 50 special pay)	1	...	3,300	3,160		
E-3.—(2) Pay of Establishment—						
Non-gazetted executive officer	1	...	1,810			
Constabulary	2	...	1,280			
Inferior establishment	1	...	210			
Total ...			3,300	2,970		
E-3.—(3) Allowances, Honoraria, etc.—						
Travelling allowance			650			
House-rent and other allowances			1,380			
Total ...			2,030	2,050		
E-3.—(4) Contingencies—						
Rents, rates and Taxes			840			
Other charges			30			
Total ...			870	1,020		
E-3.—(5) Establishment and other charges payable to or recoverable from other Governments, Departments, etc.						
Deduct—Amount recoverable from the Government of India			—9,500	—9,200		
TOTAL ... Voted ...						

DETAILED ACCOUNT No. 29-F. POLICE. F.—Charges in England.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
HIGH COMMISSIONER FOR INDIA.					
Leave Salaries and Deputation Pay	*Charged* ...	...	...	...	...
	Voted ...	...	...	2,200	2,803
Sterling Overseas Pay	*Charged* ...	27,500	22,200	23,700	20,104
TOTAL ...	*Charged* ...	27,500	22,200	23,700	20,104
	Voted ...	...	...	2,200	2,803

L (IV) 1852—43

30.—PORTS AND PILOTAGE.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
B.—Other Ports.					
PORTS ESTABLISHMENT.					
Allowances and Honoraria—					
House-rent and other allowances	...	...	...	...	...
CHARGES FOR SURVEY OF STEAM VESSELS.					
Establishment charges payable to other Governments, Departments, etc.					
Add— Provincial Government's share of cost of the Ship Survey Department, Karachi	Voted ...	1,450		1,450	1,450
For rounding ...	Voted ...	—450		—450	...
TOTAL ...		1,000	1,000	1,000	1,450
TOTAL ...	Voted ...	1,000	1,000	1,000	1,450

37.—EDUCATION.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
A.—UNIVERSITY.				
A.—Grants to Universities ...	...		...	...
B.—Government Arts Colleges ...	...		...	...
C.—Grants to non-Government Arts Colleges ...	43,250	43,100	43,400	43,050
D.—Government Professional Colleges ...	...	...	...	...
E.—Grants to non-Government Professional Colleges ...	36,800	36,600	36,800	41,710
TOTAL—Voted ...	80,050	79,700	80,200	84,760
B.—SECONDARY.				
F.—Government Secondary Schools ...	2,13,900	2,09,400	1,99,700	1,97,149
G.—Direct grants to non-Government Secondary Schools ...	2,87,200	2,86,700	2,82,200	2,75,866
H.—Grants to local bodies for secondary education ...	51,100	51,000	50,000	51,032
TOTAL—Voted ...	5,52,200	5,47,100	5,31,900	5,24,047
C.—PRIMARY.				
I.—Government Primary Schools ...	...	...	...	...
J.—Direct grants to non-Government Primary Schools ...	2,52,100	2,14,200	2,14,000	2,13,908
K.—Grants to local bodies for primary education ... { Charged ...	...	...	*2,000*	...
{ Voted ...	18,33,000	18,06,000	19,02,600	18,77,988
TOTAL ... { *Charged* ...	...	...	*2,000*	...
{ Voted ...	20,85,100	20,20,200	21,16,600	20,91,896
D.—SPECIAL.				
L.—Government Special Schools ...	1,00,800	98,000	95,950	92,679
M.—Direct grants to non-Government Special Schools ...	16,300	7,300	7,300	8,298
N.—Grants to local bodies for special education ...	250	250	250	200
TOTAL—Voted ...	1,17,350	1,05,550	1,03,500	1,01,177
E.—GENERAL.				
O.—Direction ...	56,600	56,950	58,300	56,888
P.—Inspection ...	2,06,400	1,95,600	1,21,000	1,27,480
Q.—Scholarships ...	1,16,725	1,15,000	1,16,700	1,08,042
R.—Miscellaneous ...	43,275	23,100	14,700	35,867
TOTAL—Voted ...	4,23,000	3,90,650	3,10,700	3,28,277
F.—CHARGES IN ENGLAND.				
S.—High Commissioner for India ... Voted ...	...	...	...	730
T.—Loss or gain by exchange ... Voted ...	...	...	...	5
For rounding ... { *Charged* ...	...	...	...	...
{ Voted ...	+300	—200	+100	...
GRAND TOTAL ...	32,58,000	31,43,000	31,45,000	31,30,892
TOTAL ... { *Charged* ...	...	...	*2,000*	...
{ Voted ...	32,58,000	31,43,000	31,43,000	31,30,892

DETAILED ACCOUNT No. 37-A. EDUCATION. University.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.				
C-1.—Grants-in-aid, Contributions and Donations.				
Recurring Grants	43,000	43,000	43,000	43,000
Non-Recurring Grants	...	...	...	...
C-2.—Grants to Arts Colleges of other Provinces.				
Recurring Grant.				
Contribution to Bombay Government on account of Sindhi students in the Royal Institute of Science, Bombay	250	100	400	50
TOTAL—Voted ...	43,250	43,100	43,400	43,050
E.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES.				
E-1.—Grants-in-aid, Contributions and Donations.				
Recurring grants	34,000	34,000	34,000	34,000
Non-recurring grants	...	...	...	...
E-2.—Grants to Professional Colleges of other Provinces.				
Recurring grants—				
Contribution to Bombay Government on account of Sindhi students in the College of Engineering, Poona, the Secondary Training College, Bombay and the Sydenham College of Commerce, Bombay	2,800	2,600	2,800	7,710
TOTAL—Voted ...	36,800	36,600	36,800	41,710

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
F.—GOVERNMENT SECONDARY SCHOOLS			Rs.	Rs.	Rs.	Rs.
Secondary Schools for Boys.						
F.—(1) Pay of Officers—						
Head Masters (170—650)	6	5	26,150		23,740	22,271
Special pay to medical officer for medical charge ...			180		180	180
TOTAL—Voted ...			26,330	24,900	23,920	22,451
F.—(2) Pay of Establishment—						
Assistant Masters, Superintendents (45—260). ...	95	88	1,58,770		1,49,840	1,42,394
Clerks (30—100)	6	5	4,550		3,900	3,269
Inferior Establishment (15—30)	24	21	5,110		4,180	4,129
Special pay to medical officer for medical charge ...			120		120	130
Leave salary			...		...	6,739
TOTAL—Voted ...			1,68,550	1,65,100	1,58,040	1,56,661
F.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			1,060		800	1,475
House-rent and other allowances...			6,120		6,200	6,191
TOTAL—Voted ...			7,180	7,300	7,000	7,666
F.—(4) Contingencies—						
Contract contingencies—						
Hot weather establishment			810		714	4,779 (for Hot weather establishment to Other charges)
Gardening charges			250		216	
Reading room charges			390		340	
Science laboratory expenses			930		720	
Library charges and maps			820		645	
Purchase of and repairs to furniture			820		865	
Peons uniforms and belts			170		980 (for Peons uniforms and belts and Other charges)	
Other charges			960			
Non-contract contingencies—						
Rents, rates and taxes			1,930		1,970	4,035 (for Rents, rates and taxes and Service postage and telegrams)
Service postage and telegrams			540		460	
Pay of inferior servants			4,220		3,790	1,557
Other supplies and services			...		40	...
TOTAL—Voted ...			11,840	12,100	10,740	10,371
TOTAL—Voted ...			2,13,900	2,09,400	1,99,700	1,97,149

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary—*contd.*	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
G.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.				
Summary.				
G.-(1) Non-Government Secondary Schools for Anglo-Indian and European Education	42,200	42,200	42,200	42,194
G.-(2) Non-Government Secondary Schools other than Anglo-Indian and European Schools	2,45,000	2,44,500	2,40,000	2,33,672
TOTAL ...	2,87,200	2,86,700	2,82,200	2,75,866
DETAILS.				
G.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.				
G.-(1).—Non-Government Secondary Schools for Anglo-Indian and European Education.				
Grants-in-aid, Contributions and Donations.				
(a) Recurring grants.				
(i) Ordinary—				
Secondary Schools	29,300		29,300	
(ii) Special—				
For Anglo-Indian and European Education	12,600		12,600	
(b) Non-recurring grants.				
Miscellaneous	300		300	
TOTAL—Voted ...	42,200	42,200	42,200	42,194
G.-(2) Non-Government Secondary Schools other than Anglo-Indian and European Schools.				
Grants-in-aid, Contributions and Donations.				
(a) Recurring grants.				
(i) Ordinary—				
English-Teaching schools	20,000		20,000	
Anglo-Vernacular schools	2,20,000		2,15,000	
(ii) Special—				
War and Fee grants	2,200		2,500	
(b) Non-Recurring grants.				
Grants for apparatus, books and furniture	2,800	...	2,500	
TOTAL—Voted ...	2,45,000	2,44,500	2,40,000	2,33,672

DETAILED ACCOUNT No. 37-B. EDUCATION Secondary—*concld.*	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
H.—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.				
Grants-in-aid, Contributions and Donations.				
(a) Recurring grants.				
(i) Ordinary—				
Anglo-Vernacular schools	50,500		49,400	
(ii) Special—				
War and Fee grants	200		200	
(b) Non-Recurring grants.				
Grants for apparatus, books, etc.	400		400	
TOTAL—Voted ...	51,100	51,000	50,000	51,032

DETAILED ACCOUNT No. 37-C. EDUCATION. Primary.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
J.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.				
Grants-in-aid, Contributions and Donations.				
(a) Recurring grants.				
(i) Ordinary	2,50,080		2,12,980	
(ii) Special—				
War and Fee grants	20		20	
(b) Non-recurring grants.				
Grants for apparatus, books, furniture, etc.	2,000		1,000	
TOTAL—Voted ...	2,52,100	2,14,200	2,14,000	2,13,908
K.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.				
Grants-in-aid, Contribution and Donations.				
(a) Recurring grants.				
(i) Ordinary—				
Grants to Local bodies ... ... *Charged* ..	...		*2,000*	
Voted ...	18,22,400		18,94,000	
(b) Non-Recurring grants.				
Building, equipment etc. grants	10,600		8,600	
TOTAL ... *Charged* ...	...	...	*2,000*	...
Voted ...	18,33,000	18,06,000	19,02,600	18,77,988

DETAILED ACCOUNT No. 37-D. EDUCATION. Special.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
L.—GOVERNMENT SPECIAL SCHOOLS.						
SUMMARY						
L.-1.—Training schools for boys			71,080	68,250	65,900	63,569
L.-2.—Training schools for girls			29,720	29,750	30,050	29,110
TOTAL—Voted ...			1,00,800	98,000	95,950	92,679
DETAILS.						
L.—GOVERNMENT SPECIAL SCHOOLS.						
L.-1.—TRAINING SCHOOLS FOR BOYS.						
L.-1.—(1) Pay of Officers—						
Principal (250—650)	1	1	6,690	...	6,450	6,139
Leave salary	...		...		...	65
TOTAL—Voted ...			6,690	6,450	6,450	6,204
L.-1.—(2) Pay of Establishment—						
Head Masters, Assistant Masters in the Training School (40—260)	13	12	24,060		22,180	18,597
Head Masters, Assistant Masters in the Practising School (30—65)	10	8	6,380		5,620	5,401
Clerks (30—100)	2	1	1,560		1,200	1,130
Inferior Establisment (16—18)	5	5	1,000		1,010	993
Temporary Establishment			1,130		150	516
Special pay to medical officer for medical charge ...			240		240	110
Leave salary			...		...	214
TOTAL—Voted ...			34,370	31,200	30,400	26,961
L.-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			400		400	603
House-rent and other allowances			900		800	657
Stipends to students...			17,000		17,000	15,873
Allowance for Mulla Magazine			300		300	417
TOTAL—Voted ...			18,600	19,200	18,500	17,550
Carried over ...			59,660	56,850	55,350	50,715

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—*contd.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
L.—GOVERNMENT SPECIAL SCHOOLS—*contd.*			Rs.	Rs.	Rs.	Rs.
L-1.—TRAINING SCHOOLS FOR BOYS—*concld.*						
Brought forward ..			59,660	56,850	55,350	50,715
L-1.—(4) Contingencies—						
Contract contingencies—						
Stationery			...		210	} 2,340
Purchase of and repairs to furniture			150		220	
Hostel charges			300		} 1,036	
Other charges			1,020			
Non-contract contingencies—						
Mulla magazine			360		360	182
Pay of inferior servants			4,910		4,920	3,404
Rents, rates and taxes			3,270		2,994	} 6,400
Service postage and telegrams			260		260	
Purchase of furniture, etc.			500		...	
Other charges			100		...	
Other supplies and services			550		550	528
TOTAL—Voted ...			11,420	11,400	10,550	12,854
TOTAL—Voted ...			71,080	68,250	65,900	63,569
L-2.—TRAINING SCHOOLS FOR GIRLS.						
L-2.—(1) Pay of Officers—						
Lady Superintendent (200—400)	1	1	4,800		4,780	4,604
Special pay to medical officer for medical charge ...			240		240	380
TOTAL—Voted ..			5,040	5,020	5,020	4,984
L-2.—(2) Pay of Establishment—						
Head Mistresses, Assistant Mistresses, etc. (30—260) ...	7	7	9,210		9,620	9,069
Head Mistresses, Assistant Mistresses in practising Schools (30—65)	7	7	4,840		4,760	4,570
Clerks (30—80)	1	1	960		960	957
Inferior establishment (15—16)	5	5	740		940	927
Temporary establishment			30		...	...
Leave salary			...		...	410
TOTAL—Voted ...			15,780	15,700	16,280	15,933
L-2.—(1) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			120		150	730
House-rent and other allowances			1,100		1,120	1,073
Stipends to students			4,120		4,120	3,142
TOTAL ... Voted ...			5,340	5,390	5,390	4,945
Carried over ..			26,160	26,110	26,690	25,862

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—*concld.*	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
L.—GOVERNMENT SPECIAL SCHOOLS—*concld.*				
L.-2.—TRAINING SCHOOLS FOR GIRLS.—*concld.*				
Brought forward ...	26,160	26,110	26,690	25,862
L.-2.—(4) Contingencies—				
Contract contingencies—				
Purchase of and repairs to furniture	120		150	
Hostel charges	120		100	
Cooking, laundry, drawing and hand work charges	80		130	733
Other charges	290		230	
Non-contract contingencies—				
Pay of inferior servants	2,630		2,435	1,411
Rates and taxes	230		225	1,104
Service postage and telegrams	90		90	
TOTAL—Voted ...	3,560	3,640	3,360	3,248
TOTAL—Voted ...	29,720	29,750	30,050	29,110
M.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.				
M.-1.—Grants-in aid, Contributions and Donations.				
(a) Recurring grants..				
(i) Ordinary	13,000	7,000	7,000	
(ii) Special	...	...	...	
(b) Non-recurring grants.				
Building, equipment, etc., grants	3,000	...	...	
M.-2.—DIRECT GRANTS TO SPECIAL SCHOOLS OF OTHER PROVINCES.				
M.-2.—Grants in-aid, Contributions and Donations.				
Recurring grants.				
Contribution to Bombay Government on account of Sindhi students in the Sir J. J. School of Arts, Bombay	300	300	300	
TOTAL—Voted ...	16,300	7,300	7,300	8,298
N.—GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION.				
Grants-in aid, Contributions and Donations.				
(a) Recurring grants.				
(i) Ordinary	250		250	
(ii) Special	...		...	
TOTAL—Voted ..	250	250	250	200

DETAILED ACCOUNT No. 37-E. EDUCATION. General.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
O.—DIRECTION.						
O.—(1) Pay of Officers—						
Director of Public Instruction (1,000—1,350) ...	1	1	13,180		12,590	11,919
Personal Assistant (170—500)	1	1	3,720		5,940	5,940
Leave salary			...		...	343
TOTAL—Voted ...			16,900	16,180	18,530	18,202
O.—(2) Pay of Establishment—						
Office Superintendents and Clerks (25—260) ...	21	21	23,700		23,900	19,780
Inferior establishment (16—18)	11	11	2,300		2,200	1,715
Temporary establishment			...		...	1,615
Leave salary			...		...	2,052
TOTAL—Voted ...			26,000	27,100	26,100	25,162
O.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			4,300		4,270	4,497
House-rent and other allowances			3,290		3,320	3,250
TOTAL—Voted ...			7,590	7,590	7,590	7,747
O.—(4) Contingencies—						
Contract contingencies—						
Carriage of records			300		350	
Purchase of and repairs to furniture			200		200	
Peons' uniforms and belts			300		300	
Telephone charges			260		266	1,277
Library charges			200		100	
Other charges			300		350	
Non-contract contingencies—						
Pay of inferier servants			720		684	283
Rates and taxes			330		330	4,217
Service postage and telegrams			3,500		3,500	
TOTAL—Voted .			6,110	6,080	6,080	5,777
TOTAL—Voted ...			56,600	56,950	58,300	56,888

DETAILED ACCOUNT No. 37-E. EDUCATION. General—*contd.*	Strength. 1941-42	Strength. 1940-41	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
P.—INSPECTION.						
Summary,						
P.-(1) Inspection Anglo-Indian and European Education			500	500	500	...
P.-(2) Inspection other than Anglo-Indian and European Education			2,05,900	1,95,100	1,20,500	1,27,480
Total ...			2,06,400	1,95,600	1,21,000	1,27,480
DETAILS.						
P.—INSPECTION.						
P.-(1)—Inspection Anglo-Indian and European Education.						
P.-1.—(5) Grants-in-aid, Contributions and Donations—						
Contribution to the Inter-Provincial Board for Anglo-Indian and European Education on account of Inspection of European and English teaching Schools in Sind.			500	500	500	
TOTAL—Voted ...			500	500	500	...
P.-(2) Inspection other than Anglo-Indian and European Education.						
P.-2.—(1) Pay of Officers—						
Educational Inspector in Sind (300—900)	1	1	9,920		3,600	
Inspectress, Girls' Schools in Sind (300—750) ...	1	1	6,450		6,150	27,678
Assistant and Deputy Educational Inspectors (170—650.)	5	3	22,440		15,520	
Administrative Officers (170—500)	12	...	39,560		...	
Leave salary			...		...	678
Total—Voted ...			78,370	74,070	25,270	28,356
P.-2.—(2) Pay of Establishment—						
Assistant Deputy Educational Inspectors and Supervisors (40—200)	39	18	59,670		39,850	38,205
Clerks (25—100)	14	17	10,290		12,460	10,462
Inferior establishment(15—19)	56	60	10,740		11,460	11,331
Leave salary			...		..	5,803
Temporary Establishment			...		...	200
Total—Voted ...			80,700	77,070	63,770	66,001
P.-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... ... { Fixed ...			6,200		1,930	21,494
Travelling allowance ... ... { Ordinary ..			30,300		18,000	
House-rent and other allowances			3,500		1,840	2,225
Total—Voted ...			40,000	35,970	21,770	23,719
P.-2.—(4) Contingencies—						
Contract contingencies—						
Carriage of records			1,530		1,837	
Purchase of and repairs to furniture			190		282	
Library charges			80		134	4,228
Hot weather establishment			760		977	
Other charges			720		1,010	
Non-contract contingencies—						
Pay of inferior servants			250		275	
Rents, rates and taxes			150		1,675	4,648
Service postage and telegrams			2,350		2,700	
Other supplies and services			800		800	528
Total—Voted ...			6,830	7,490	9,690	9,404
P.-2—(5) Grants-in-aid, Contributions and Donations—						
Contribution payable to Government of Bombay on account of Inspection of Commercial Schools in Sind ..			...	500	...	...
TOTAL—Voted ...			2,05,900	1,95,100	1,20,500	1,27,480

DETAILED ACCOUNT No. 37-E. EDUCATION. General—*concld.*	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget, Estimate, 1940-41.	Accounts, 1939-40.
Q.—SCHOLARSHIPS.	Rs.	Rs.	Rs.	Rs.
Summary.				
Q.—(1) Scholarships—Anglo-Indian and European Education ...	1,725	1,500	1,700	1,308
Q.—(2) Scholarships—other than Anglo-Indian and European Education	1,15,000	1,13,500	1,15,000	1,06,734
TOTAL ...	1,16,725	1,15,000	1,16,700	1,08,042
DETAILS.				
Q.—SCHOLARSHIPS.				
Q.—(1) Scholarships—Anglo-Indian and European Education.				
In Colleges	1,440		1,420	1,080
In Secondary Schools	285		280	228
TOTAL—Voted ...	1,725	1,500	1,700	1,308
Q.—(2) Scholarships—other than Anglo-Indian and European Education.				
In Arts Colleges	16,060		14,378	13,473
In Professional Colleges	3,420		3,150	2,100
In Secondary Schools	78,380		79,334	75,857
In Primary Schools	21,580		21,580	14,304
In Special Schools	...		...	...
In Indian Military College at Dehra Dun	2,000		1,000	1,000
In Indian Military Academy, Dehra Dun	...		1,000	...
Deduct—Probable savings on account of retrenchment	—6,440		— 5,442	...
TOTAL—Voted ..	1,15,000	1,13,500	1,15,000	1,06,734
R.—MISCELLANEOUS.				
Summary.				
R.—(1) Miscellaneous, Anglo-Indian and European Education ...	375	500	300	...
R.—(2) Miscellaneous, other than Anglo-Indian and European Educa-cation	42,900	22,600	14,400	35,867
TOTAL ...	43,275	23,100	14,700	35,867
DETAILS.				
R.—MISCELLANEOUS.				
R.—(1) Miscellaneous—Anglo-Indian and European Education.				
(1) Grant-in-aid, Contribution and Donations—				
Contribution to the Inter-Provincial Board for Anglo-Indian and European Education, New Delhi	375	500	300	...
TOTAL—Voted ...	375	500	300	...
R.—(2) Miscellaneous, other than Anglo-Indian and European Education.				
Examination charges	9,580		9,580	9,076
Grants for encouragement of literature	1,000		1,000	200
Dakshina and other fellowships	720		720	720
Departmental Publications	...		...	...
Grant to the Hindustan Scout Association	1,000		...	...
Grant to the Sind Boy Scouts' Association	3,500		2,000	2,000
Grant to the Girl Guides' Association	1,000		500	1,000
Grants to the Central Literacy Committee for literacy Campaign ...	...		...	20,000
Literacy Campaign Charges	25,000		...	..
Provincial Board under the Bombay Primary Education Act ...	500		...	...
Miscellaneous	600		600	592
Sind Educational Re-organization Committee	...		...	2,279
Sind Central Board of Control for Sindhi Literature	...		...	...
Committee to consider desirability of having a separate University for Sind.	..		...	...
TOTAL—Voted ...	42,900	22,600	14,400	35,867
DETAILED ACCOUNT No. 37-F. EDUCATION. F.—Charges in England.				
S.—High Commissioner for India.				
Leave and Deputation Salaries, etc.			...	730
TOTAL—Voted ...			..	730

38.—MEDICAL.		Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
A.—Medical establishment ...	*Charged* ...	38-A	69,200	71,900	56,300	55,452
	Voted ...		72,200	68,000	72,000	72,175
B.—Hospitals and dispensaries ...	Voted ...	38-B	6,02,300	6,42,000	5,61,800	5,66,000
C.—Grants for medical purposes ...	Voted ...	38-C	52,800	69,700	56,700	48,017
D.—Medical colleges and schools ...	*Charged* ...	38-D	1,800	1,800	1,800	1,800
	Voted ...		48,700	52,900	47,900	53,801
E.—Mental hospitals	*Charged* ...	38-E	...	...	...	...
	Voted ...		47,200	48,000	52,700	45,871
F.—Charges in England	*Charged* ...	38-F	15,200	10,300	10,300	10,311
	Voted ...		...	100	...	...
G.—Loss or gain by Exchange ...	*Charged* ...		...	...	...	+ 41
	Voted ...		...	...	...	..
For rounding	*Charged* ...		—200	...	+ 600	...
	Voted ...		—200	+ 300	— 100	...
TOTAL ...			9,09,000	9,65,000	8,60,000	8,53,468
TOTAL ...	*Charged* ...		86,000	84,000	69,000	67,604
	Voted ...		8,23,000	8,81,000	7,91,000	7,85,864

DETAILED ACCOUNT No. 38-A.

MEDICAL.

A.—Medical Establishment.

SUMMARY.

		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
A.—(1) Superintendence	*Charged* ...	10,400	10,600	10,400	10,203
	Voted ...	14,480	15,350	15,200	12,584
A.—(2) District medical officers	*Charged* ...	58,800	60,100	45,900	45,249
	Voted ...	27,620	26,850	30,000	31,568
A.—(3) Reserve medical subordinates	*Charged* ...	...	1,200	...	...
	Voted ...	30,100	25,800	26,800	28,023
TOTAL ...		1,41,400	1,39,900	1,28,300	1,27,627
TOTAL ...	*Charged* ...	69,200	71,900	56,300	55,452
	Voted ...	72,200	68,000	72,000	72,175

DETAILED ACCOUNT No. 38-A. MEDICAL. A.—Medical Establishment—*contd.*	Strength, 1941-42.	Strength, 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1.—SUPERINTENDENCE.						
A-1.—(1) Pay of Officers—		...	...	...	...	...
Total—*Charged* ...		...	...	...	...	...
A-1.—(2) Pay of Establishment—						
Clerks (25—260)	9	9	9,250		9,010	7,444
Inferior establishment			...		...	...
Temporary establishment			...		120	952
Leave salary			...		200	247
Total—Voted ...			9,250	9,330	9,330	8,643
A-1.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			970		1,070	760
Travelling allowance (Ordinary)			1,200		1,200	212
Total—Voted ...			2,170	2,270	2,270	972
A-1.—(4) Contingencies—						
Non-contract contingencies—						
Copyright charges, etc.			...		750	
Service postage stamps			1,000		900	
Advertisement charges			250		350	2,073
Books and publications			100		200	
Rates, rents and taxes			200		200	
Other charges including the pay of inferior establishment.			650		350	
Total—Voted ...			2,200	2,750	2,750	2,073
A-1.—(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Share of pay and allowances of the Director of Health Services and Inspector-General of Prisons, of inferior establishment and of telephone charges transferred to "39.—Public Health" (page 192). *Charged* ...			*10,400*	*10,600*	*10,400*	*10,203*
Voted ...			860	1,000	850	896
TOTAL ...			24,880	25,950	25,600	22,787
TOTAL ... *Charged* ...			*10,400*	*10,600*	*10,400*	*10,203*
TOTAL ... Voted ...			14,480	15,350	15,200	12,584

DETAILED ACCOUNT No. 38-A. MEDICAL. A.—Medical Establishment—*contd.*	Strength 1941-42.	Strength 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
A-2.—DISTRICT MEDICAL OFFICERS.						
A-2.—(1) Pay of Officers—						
Civil Surgeons and District Medical Officers { *500—1,850* ... Charged ...	3	2	*46,800*	*47,300*	*35,400*	*35,400*
Civil Surgeons and District Medical Officers { 200—850 ... Voted ...	5	6	25,420	24,550	27,100	29,926
A-2.—(2) Allowances, Honoraria, etc.—						
House-rent and other allowances ... { *Charged* ...			*500*		*500*	*430*
House-rent and other allowances ... { Voted ...			700		700	233
Travelling allowance ... *Charged* ... { Fixed ...			...		...	...
Travelling allowance ... *Charged* ... { Ordinary ...			*600*		*1,000*	*419*
Travelling allowance ... Voted ... Ordinary ...			1,500		2,200	958
Total { *Charged* ...			*1,100*	*1,800*	*1,500*	*849*
Total { Voted ...			2,200	2,300	2,900	1,191
A-2.—(3) Establishment charges payable to or recoverable from other Governments, Departments etc—						
Leave and passage contribution payable to the Government of Bombay ... *Charged* ...			*10,900*	*11,000*	*9,000*	*9,000*
Voted ...			...	...	...	451
TOTAL ...			86,420	86,950	75,900	76,817
TOTAL ... { *Charged* ...			*58,800*	*60,100*	*45,900*	*45,249*
TOTAL ... { Voted ...			*27,620*	26,850	30,000	31,568

DETAILED ACCOUNT No. 38-A.

MEDICAL.

A.—Medical Establishment—*contd.*

	Strength 1941-42.	Strength 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
A-3.—RESERVE MEDICAL SUBORDINATES.						
A-3.—(1) Pay of Officers—						
District Medical Officers (I. M. S.) ... *Charged* ...	...	*1*	...	*1,200*	...	...
Sind Medical Service Officers (200—400) . Voted ...	1	1	2,340	200	2,000	687
Leave salary ... ... Voted ...	...	...	1,200	...	2,000	...
Total ...	...	...	3,540	1,400	4,000	687
Voted ...			3,540	200	4,000	687
Charged ...			...	*1,200*	...	...
A-3.—(2) Pay of Establishment—						
Sind Subordinate Medical Service Officers { 60—7—200 / 60—5—170 }	20	14	22,900		20,200	15,526
Leave salary			...		...	8,402
Total ...			22,900	21,600	20,200	23,928
A-3.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			2,160		1,000	2,034
House-rent and other allowances			1,500		1,600	1,374
Total ...			3,660	4,000	2,600	3,408
TOTAL ...			30,100	27,000	26,800	28,023
Charged ...			...	*1,200*	...	...
Voted ...			30,100	25,800	26,800	28,023

DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
B.-1.—Mofussil Hospitals and Dispensaries... Voted ...			4,62,300	5,06,000	4,25,000	4,10,140
B.-2.—Leper Asylums ... ... Voted ...			...	...	...	3,458
B.-3.—Grants to Hospitals and Dispensaries... Voted ...			1,38,800	1,35,000	1,35,600	1,52,402
B.-4.—Other Charges... ... ... Voted ...			1,200	1,000	1,200	...
For rounding			...	...	...	...
Total—Voted ...			6,02,300	6,42,000	5,61,800	5,66,000
B.-1.—MOFUSSIL HOSPITALS AND DISPENSARIES.						
B-1.—(1) Pay of Officers—						
Woman Assistant Surgeon (250—500)	1	1	6,000		6,000	5,875
Sind Medical Service Officers (including those attached to Grant-in-aid Dispensaries). (200—850)	3	3	14,400		13,900	12,388
Military Assistant Surgeon (200—700)			...		...	...
Leave salary			...		...	321
Temporary Establishment			2,200		1,900	...
Total ...			22,600	21,800	21,800	18,584
B.-1.—(2) Pay of Establishment—						
Sind Subordinate Medical Service Officers (including those attached to Grant-in-aid Dispensaries) { (60—7—200) (60—5—170) }	109	100	1,77,180		1,71,900	1,53,279
Superior establishment (16—175)	50	43	29,070		26,900	19,484
Inferior establishment (13—40)	180	179	35,510		33,200	29,343
Temporary establishment			2,500		...	3,946
Leave salary			1,700		1,200	3,357
Total ...			2,45,960	2,31,800	2,33,200	2,09,409
B.-1.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			12,630		11,600	9,237
Travelling allowance { Ordinary			9,500		9,470	11,826
Travelling allowance { Fixed			480		480	
Fees for post-mortem examination			400		400	...
Total ...			23,010	24,950	21,950	21,063
Carried over ...			2,91,570	2,78,550	2,76,950	2,49,056

DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries—*contd.*	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
B.-1—MOFUSSIL HOSPITALS AND. DISPENSARIES—*contd.*				
Brought forward ...	2,91,570	2,78,550	2,76,950	2,49,056
B.1—(4) Contingencies—				
Contract contingencies—				
Petty supplies	8,000		6,570	
Lighting charges	10,400		8,310	
Freight, packing etc....	1,000		960	
Petty repairs	1,320		1,330	
Country medicines	1,190		750	
Books and periodicals	350		320	
Telephone charges	850		850	34,962
Dead stock articles	600		450	
Crockery and Hardware	400		330	
Purchase of bedding, linen, etc.	5,590		4,230	
Charges for X-Ray Department...	530		530	
Garden charges	150		150	
Purchase of and repairs to furniture	620		220	
Non-contract contingencies—				
Office expenses	4,500		3,880	
Fees to Imperial Serologist	3,500		3,500	
Service postage stamps	1,600		1,600	28,946
Clothing to inferior establishment	1,300		1,600	
Travelling Dispensaries	4,500		3,300	
Other supplies and services—				
Diet	50,000		50,200	
Medicine	45,600		41,200	97,176
Clothing to patients	4,600		6,200	
Laboratory charges	400		...	...
Pay of Inferior Establishment	8,000		9,170	...
Free dieting to Police patients, etc.	600		600	...
Rents, Rates, Taxes etc.	1,530		1,800	...
Grants-in-aid	13,600		...	...
Total—Voted ...	1,70,730	2,27,450	1,48,050	1,61,084
TOTAL...	4,62,300	5,06,000	4,25,000	4,10,140

DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries—*contd.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
B.-2.—LEPER ASYLUMS.*						
B.-2.—(1) Pay of Establishment—						
Sind Subordinate Medical Service Officers [60—7—200 *plus* S. P. 1 (10)]						
Inferior establishment (14—20)						
Leave salary						
Total ...						3,023
B.-2.—(2) Allowances, Honoraria, etc.—						
House-rent and other allowances						
Travelling allowance						
Total ...						146
B.-2.—(3) Contingencies—						
Other supplies and services						
Non-contract contingencies						
Pay of inferior servants						
Total ...						289
TOTAL—Voted ...						3,458

* Merged in "B-1—Mofussil Hospitals and Dispensaries."

DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries—*contd.*	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
B.-3—GRANTS TO HOSPITALS AND DISPENSARIES.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid, Contributions and Donations.				
Grants to local and municipal hospitals and other dispensaries ...	1,33,800	1,33,800	1,34,400	1,46,202
Grant for a scheme of subsidized medical practitioners	1,200	1,200	1,200	1,200
Grant for a scheme of subsidized Vaids and Hakims	3,800	...	...	...
Expenditure in connection with the application of the Lepers Act, III of 1898, to certain parts of the Province	...	...	...	5,000
TOTAL—Voted ...	1,38,800	1,35,000	1,35,600	1,52,402
DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries—*contd.*				
B.-4—OTHER CHARGES.				
Scholarships—				
For undergoing training in Midwifery course.	1,200	1,000	1,200	...
DETAILED ACCOUNT No. 38-C. MEDICAL. C.—Grants for Medical purposes.				
Grants-in-aid, Contributions, Donations, etc.—				
Grants to Nursing Associations	35,000	51,200	38,200	33,537
Grants to charitable institutions, schemes, etc.	16,200	16,900	16,900	12,980
Grant to the Bombay Medical Council	1,500	1,500	1,500	1,500
Grant to Medical School Gymkhana	100	100	100	...
TOTAL—Voted ...	52,800	69,700	56,700	48,017
DETAILED ACCOUNT No. 38-D. MEDICAL. Medical Colleges and Schools.				
SUMMARY.				
D.-1.—Medical Colleges ... ... Voted ...	8,760	8,200	8,200	7,177
D.-2.—Medical Schools ... ... *Charged* ...	*1,800*	*1,800*	*1,800*	*1,800*
Voted ...	39,940	44,700	39,700	46,624
Total ...	50,500	54,700	49,700	55,601
TOTAL ... *Charged* ...	*1,800*	*1,800*	*1,800*	*1,800*
TOTAL ... Voted ...	48,700	52,900	47,900	53,801
DETAILS.				
D.-1.—Medical Colleges—				
D.-1.—(1) Grants-in-aid, Contributions, Donations, etc.—				
Contribution to Bombay Government on account of Sindhi students in the Grant Medical College	4,200	4,000	4,000	2,880
D.-1.—(2) Scholarships—				
For Lady Students studying at Bombay and Delhi	4,560	4,200	4,200	4,297
TOTAL—Voted ...	8,760	8,200	8,200	7,177

DETAILED ACCOUNT No. 38-D. MEDICAL. D.—Medical Colleges and Schools—*contd.*		Strength. 1941-42	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
				Rs.	Rs.	Rs.	Rs.
D.-2.—MEDICAL SCHOOLS.							
D.-2.—(1) Pay of Officers—							
Superintendent's allowance (S. P. 150) ...	*Charged* ...	1	1	*1,800*		*1,800*	*1,800*
	Voted ...			...		...	...
Teachers (200—450 + S. P. 50) ...	Voted ...	3	3	13,080		12,650	14,424
Lecturers (260—800)	Voted ...	2	2	10,340		9,790	9,720
Leave Salary	...			...		...	2,196
Total ...	*Charged* ...			*1,800*	*1,800*	*1,800*	*1,800*
	Voted ...			23,420	24,300	22,440	26,340
D.-2.—(2) Pay of Establishment—							
Subordinate Medical Service Officers (60—7—200 + S. P. 25)	...	2	2	5,340		5,250	3,688
Superior establishment (30—50) ...	...	1	1	390		370	348
Inferior establishment (15——24) ...	...	11	11	2,270		2,270	2,209
Leave Salary	...			100		100	190
Total—Voted ...				8,100	7,990	7,990	6,435
D.-2.—(3) Allowances, Honoraria, etc.—							
House-rent and other allowances ...	...			1,720		2,300	2,025
Travelling allowance (Ordinary) ...	*Charged* ...			...		...	...
	Voted ...			1,000		1,200	767
Honoraria and allowance to honorary lecturers	...			720	...	800	970
Total ...	*Charged* ...			...	...	...	...
	Voted ...			3,440	4,300	4,300	3,762
D.-2.—(4) Contingencies—							
Contract contingencies—							
Garden charges	...			200		...	
Petty supplies	...			130		120	
Purchase of and repairs to dead-stock articles	..			200		200	
Service postage stamps	...			120		100	568
Other charges	...			150		180	
Non-contract contingencies	...			300		490	2,865
Other supplies and services	...			1,000		1,000	3,401
Total—Voted ...				2,100	5,590	2,090	6,834
D.-2.—(5) Scholarships	Voted ...			2,880	2,520	2,880	3,253
TOTAL ...				41,740	46,500	41,500	48,424
TOTAL ...	*Charged* ...			*1,800*	*1,800*	*1,800*	*1,800*
	Voted ...			39,940	44,700	39,700	46,624

DETAILED ACCOUNT No. 38-E. MEDICAL. E.—Mental Hospitals.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
E.—MENTAL HOSPITALS.						
E.—(1) Pay of Officers—						
Superintendent (200—400) S.P. (50) ... Voted ...	1	1	4,030	3,970	3,970	3,525
E.—(2) Pay of Establishment—						
Sind Subordinate Medical Service Officers (60—7—200 + S. P. 25)	1	1	1,370		1,310	1,672
Superior establishment (17—70)	40	40	9,560		9,520	7,910
Inferior establishment (14—17)	11	11	2,120		2,130	2,783
Temporary establishment		...	...		...	426
Leave salary		...	250		300	38
Total—Voted ...			13,300	13,110	13,260	12,829
E.—(3) Allowances, Honoraria, etc.—						
Travelling allowance { Fixed ... ... Voted ...			360		360	...
Travelling allowance { Ordinary ... Voted ...			100		100	431
House-rent and other Allowances ... Voted ...			460		460	425
Total—Voted ...			920	920	920	856
E.—(4) Contingencies—						
Contract contingencies—						
Garden charges			600		...	} 1,727
Kerosene oil			100		...	
Repairs			150		...	
Books and Periodicals			100		...	
Petty supplies			100		250	
Lighting charges			150		150	
Dead-stock articles			150		200	
Other charges			150		200	
Non-contract contingencies			700		1,000	8,741
Other supplies and services—						
Diet to patients			20,000		19,500	} 16,572
Medicines, etc.			1,500		1,500	
Clothing, etc.			2,500		4,000	
Bedsteads, furniture, utensils, etc.			1,000		6,000	
Railway fare and subsistence allowance to cured lunatics ...			50		50	29
Discretionary allowance to Superintendent for amusement of lunatics			200		200	1,592
Pay of inferior servants			1,500		1,500	...
Total—Voted ...			28,950	30,000	34,550	28,661
TOTAL ...			47,200	48,000	52,700	45,871

DETAILED ACCOUNT No. 38-F. MEDICAL. F.—Charges in England.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
HIGH COMMISSIONER FOR INDIA.				
Leave salaries and Deputation Pay ... { *Charged* ...	*4,900*	...	...	...
Leave salaries and Deputation Pay ... { Voted ...	...	...	...	...
Overseas pay ... . *Charged* ...	*10,300*	*10,320*	*10,320*	*10,311*
Other items ... ... Voted ...	...	100	...	...
For rounding ... *Charged* ...	...	*—20*	*—20*	...
TOTAL ... { *Charged* ...	*15,200*	*10,300*	*10,300*	*10,311*
TOTAL ... { Voted				

39.—PUBLIC HEALTH.		Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
A.—Public health establishment ...	*Charged* ...	39-A	*13,000*	*13,300*	*13,200*	*13,385*
	Voted ..		1,07,300	1,03,500	1,02,600	99,619
B.—Grants for public health purposes.	Voted ...	39-B	1,07,900	1,13,600	1,19,500	85,829
C.—Expenses in connection with epidemic diseases	Voted ...	39-C	56,300	55,100	50,600	41,353
D.—Bacteriological Laboratories ...	Voted ...	39 D	27,800	26,800	27,200	21,584
E.—Pasteur Institutes	Voted ...	39-E	4,000	4,000	4,000	3,938
F.—Charges in England	*Charged* ...	*39-F*	*5,600*	*700*	*700*	*711*
	Voted ...	...	..	...	...	...
G.—Loss or gain by exchange ...	*Charged* ...	...	...	..	...	3
	Voted ...	...	...	...	...	...
For rounding	*Charged* ...	...	*+400*	...	*+100*	...
	Voted ...	...	−300	...	+100	...
	TOTAL ...	...	3,22,000	3,17,000	3,18,000	2,66,422
TOTAL ...	*Charged* ...	...	*19,000*	*14,000*	*14,000*	*14,099*
	Voted ...	...	3,03,000	3,03,000	3,04,000	2,52,323

DETAILED ACCOUNT No. 39-A.
PUBLIC HEALTH.
A.—Public Health Establishment.

SUMMARY.

		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
A-1.—Director and Assistant Director of Public Health	*Charged* ...	*10,400*	*10,500*	*10,500*	*10,203*
	Voted ...	36,120	33,900	35,300	36,122
A-2.—Local Vaccination Establishment ...	Voted ...	53,850	52,700	50,600	48,308
A-3.—Public Health Engineering Establishment ..	*Charged* ...	*2,600*	*2,800*	*2,700*	*3,182*
	Voted ...	2,730	2,800	2,700	2,636
A-4.—Consulting Surveyor to Government ...	Voted ...	14,400	13,700	13,600	12,437
A-5.—Pilgrim Charges	Voted ...	200	400	400	116
TOTAL ...		1,20,300	1,16,800	1,15,800	1,13,004
TOTAL ...	*Charged* ...	*13,000*	*13,300*	*13,200*	*13,385*
	Voted ...	1,07,300	1,03,500	1,02,600	99,619

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment—*contd.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
DETAILS.			Rs.	Rs.	Rs.	Rs.
A.-1—Director and Assistant Director of Public Health—						
A-1.—(1) Pay of Officers—						
Director of Health Services and Inspector-General of Prisons (2,300—50—2,500) ... *Charged* ...	1	1	*30,000*	*29,900*	*29,900*	*29,303*
Assistant Director of Public Health (350—850). Voted ...	1	1	5,420	5,040	5,068	4,589
Leave salary			...	...	...	885
Total ... *Charged* ...			*30,000*	*29,900*	*29,900*	*29,303*
Total ... Voted ...			5,420	5,040	5,068	5,474
A-1.—(2) Pay of Establishment—						
Inspectors, Office Superintendent and Clerks (25—260)...	16	16	17,150		16,926	16,221
Inferior establishment (14—22)	16	16	3,340		3,204	3,157
Leave salary			1,800		1,720	2,798
Temporary establishment			120		160	...
Total—Voted ...			22,410	20,210	22,010	22,176
A-1.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances ... *Charged* ...			...		...	...
House-rent and other allowances ... Voted ...			1,960		1,928	1,980
Travelling allowance Voted ... Fixed ...			2,840		2,844	4,761
Travelling allowance Voted ... Ordinary ...			1,700		1,500	
Travelling allowance—Ordinary ... *Charged* ...			*1,300*		*1,500*	*1,307*
Fees to Lecturer (Sanitary Surveyors' Class) ... ... Voted ...			150		150	150
Total ... *Charged* ...			*1,300*	*1,700*	*1,500*	*1,307*
Total ... Voted ...			6,650	6,750	6,422	6,891
A-1.—(4) Contingencies—						
Contract contingencies—						
Purchase of and repairs to office furniture ...			150		150	827
Petty supplies			500		400	
Books and publications			60		100	
Other charges			190		250	
Non-contract contingencies—						
Service postage stamps			1,600		1,600	2,533
Telephone charges			450		450	
Rents, rates and taxes			200		245	
Other charges			150		155	
Pay of inferior servants			100		100	...
Examination charges (Sanitary Surveyors' Class) ...			...		50	...
Inoculation against plague, cholera, etc. and expenses in connection with epidemics.			...		...	13
Total—Voted ...			3,400	3,800	3,500	3,373
A-1.—(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—Share of pay, allowances and passage contribution of the Director of Health Services and Inspector-General of Prisons and of inferior establishment and of telephone charges transferred to "28.—Jails and Convict Settlements" (page 149) *and "38.—Medical"* (page 183). *Charged* ...			*—20,900*	*—21,100*	*—20,900*	*—20,407*
Deduct (as above) Voted ...			—1,760	—1,900	—1,700	—1,792
TOTAL .. *Charged* ...			*10,400*	*10,500*	*10,500*	*10,203*
TOTAL .. Voted ...			36,120	33,900	35,300	36,122

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment—*contd.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
A-2.—LOCAL VACCINATION ESTABLISHMENT.						
A-2.—(1) Pay of Establishment—						
Vaccinators and special pay (20—50)	73	63	35,300		32,300	29,438
Leave salary			2,200		1,500	2,251
Total ...			37,500	33,800	33,800	31,689
A-2.—(2) Allowances, Honoraria, etc.—						
Travelling and pony allowances (Fixed)			10,300		10,330	10,504
Travelling and pony allowances (Ordinary) ...			200		250	
Travelling allowance of vaccinators paid on behalf of Local Bodies			100		10 0	...
Total ...			10,600	10,620	10,680	10,504
A.-2—(3) Grants-in-aid, Donations, Contributions—						
Grants-in-aid to local bodies in connection with a scheme for pay of vaccinators			5,750	8,280	6,120	6,115
TOTAL—Voted ...			53,850	52,700	50,600	48,308
A-3.—PUBLIC HEALTH ENGINEERING ESTABLISHMENT.						
CONSULTING PUBLIC HEALTH ENGINEER.						
A-3.—(1) Pay of Officers—						
Consulting Public Health Engineer (S. P. 200) *Charged*...	1	*1*	*2,400*	*2,400*	*2,400*	*2,987*
A-3.—(2) Pay of Establishment—						
Head Draftsman (50 S. P.)	1	*1*	600		600	600
Temporary Establishment	3	3	1,650		1,550	1,543
Leave salary			...		...	...
Total ...			2,250	2,200	2,150	2,143
A-3.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances ... *Charged* ...			...		...	*23*
House-rent and other allowances ... Voted ...			280		250	284
Travelling allowance (Ordinary) ... *Charged* ...			*200*		*300*	*172*
Travelling allowance (Ordinary) ... Voted ...			200		300	184
Total ... *Charged* ...			*200*	*400*	*300*	*195*
Total ... Voted ...			480	600	550	468
A-3.—(4) Contingencies—						
Non-contract contingencies			...	...	...	25
TOTAL ... *Charged* ...			*2,600*	*2,800*	*2,70*	*3,182*
TOTAL ... Voted ...			2,730	2,800	2,700	2,636

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment.—*contd.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
A-4.—CONSULTING SURVEYOR TO GOVERNMENT.						
A-4.—(1) Pay of Officers—						
Consulting Surveyor (500—30—800)	1	1	7,980	7,620	7,620	7,260
A-4.—(2) Pay of Establishment—						
Surveyor and Draftsman (75—250)	2	2	4,650		4,620	6,115
Clerks (25—135)	3	3	2,250		2,066	
Inferior establishment (18—19)	2	2	470		444	420
Temporary establishment			...		...	...
Leave salary			300		200	815
Total ...			7,670	7,380	7,330	7,350
A-4.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			660		614	677
Travelling allowance ... Fixed			640		636	1,288
Travelling allowance ... Ordinary			600		500	
Total ...			1,900	1,780	1,750	1,965
A-4.—(4) Contingencies—						
Contract contingencies—						
Telephone charges			220		220	719
Rents, rates and taxes			280		280	
Survey and demarcation charges			110		108	
Other charges			90		142	
Non-contract contingencies			100		100	96
Supplies and services			50		50	47
Total ...			850	920	900	862
A-4.—(5) Establishment and other charges recoverable from other Governments, Departments, etc.—						
Deduct—Amount transferred to "7.—Land Revenue" on account of revision of non-agricultural assessment, defence of Land Acquisition Appeals and Valuation of Government properties and lay-outs of land, scrutiny of buildings (*vide* page 79)			—4,000	—4,000	—4,000	—5,000
TOTAL—Voted ...			14,400	13,700	13,600	12,437

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment—*concld.*	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts 1939-40.
	Rs.	Rs.	Rs.	Rs.
A.-5.—PILGRIM CHARGES.				
A-5.—(1) Pay of Establishment—				
Temporary establishment	50	100	100	24
A-5.—(2) Allowances, Honoraria, etc.—				
Travelling allowance (Fixed)	100	200	200	57
A-5.—(3) Contingencies—				
Other supplies and services	50	100	100	35
TOTAL—Voted ...	200	400	400	116

DETAILED ACCOUNT No. 39-B. PUBLIC HEALTH. B.—Grants for Public Health purposes.				
GRANTS-IN-AID, CONTRIBUTIONS, ETC.				
GRANTS TO—				
VILLAGE SANITARY COMMITTEES	50,000	51,900	50,000	37,796
SANITARY ASSOCIATIONS	3,500	2,500	2,500	2,500
LOCAL BODIES IN CONNECTION WITH EMPLOYMENT OF HEALTH OFFICERS AND SANITRAY INSPECTORS—				
LOCAL BOARDS	10,000	10,000	18,000	4,000
MUNICIPALITIES	12,400	12,200	12,000	11,533
LOCAL BODIES FOR VILLAGE WATER-SUPPLY AND DIGGING WELLS ...	30,000	35,000	35,000	28,000
LOCAL BODIES FOR ANTI-LARVA TREATMENT	2,000	2,000	2,000	2,000
TOTAL—Voted ...	1,07,900	1,13,600	1,19,500	85,829

DETAILED ACCOUNT No. 39-C. PUBLIC HEALTH. C.—Expenses in connection with epidemic diseases.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
SUMMARY.	Rs.	Rs.	Rs.	Rs.
C-1—MALARIA	55,900	53,400	50,100	41,353
C-2—OTHER EPIDEMICS	400	1,700	500	...
Total—Voted ...	56,300	55,100	50,600	41,353

C-1.—MALARIA. EXPENSES IN CONNECTION WITH MALARIA.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
C-1—(1) Pay of Officers—						
Malarialogist (200—400)	1	...	2,000	...	...	...
C-1.—(2) Pay of Establishment—						
Clerks	1	1	400		400	
Temporary establishment—						
Subordinate Medical Service Officers			3,000		3,300	
Laboratory Assistant, Insect Collector, etc.	3		710		...	
Total ...			4,110	3,700	3,700	3,316
C-1.—(3) Allowances, Honoraria, etc.						
Travelling allowances ... Fixed ...			1,090		...	
Travelling allowances ... Ordinary ...			1,000		1,000	
Total ...			2,090	1,000	1,000	958
C-1.—(4) Contingencies—						
Non-contract contingencies—						
Purchase of Field Laboratory equipment (including Microscope) and camp furniture.			1,600		...	363
Other charges			1,100		400	
Other supplies and services—						
Free distribution of quinine			30,000		30,000	
Sale of cheap quinine			6,000		6,000	34,558
Reserve stock of quinine			8,000		8,000	
Posters and anti-larva fish			1,000		1,000	2,158
Total ...			47,700	48,700	45,400	37,079
TOTAL—Voted ...			55,900	53,400	50,100	41,353

C.2—OTHER EPIDEMICS. EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.			Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
Cost of Medicines in connection with inoculation against plague, cholera, etc. and in connection with epidemics ...			400	1,700	500	...
TOTAL—Voted ...			400	1,700	500	...

DETAILED ACCOUNT No. 39-D. PUBLIC HEALTH. D.—Bacteriological Laboratories.	Strength 1941-42.	Strength 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
PUBLIC HEALTH LABORATORY, KARACHI.						
D.—(1) Pay of Officers—						
Officer-in-charge (300—600)	1	1	5,300	5,020	4,800	4,800
D.—(2) Pay of Establishment—						
Technical Assistants, Clerks, etc. (15—350)	14	13	14,350		12,790	5,995
Inferior Establishment (16—29)...	4	3	850		610	554
Leave salary	...	...	400		600	477
Temporary Establishment	...		...		...	2,814
Total ...			15,600	12,170	14,000	9,840
D.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			1,650		1,400	1,831
Travelling allowance (Ordinary)			250		1,000	316
Total ...			1,900	3,110	2,400	2,147
D.—(4) Contingencies—						
Non-contract contingencies—						
Taxes			400		400	4,797
Telephone charges, registration of telegraphic address and Post Box			440		435	
Service Postage Stamps			320		250	
Local purchase of chemicals and apparatus ...			2,440		1,200	
Europe Stores			...		2,400	
Railway freight etc., ...			500		200	
Kerosene Oil			400		400	
Books and Publications			300		200	
Customs Duty			...		400	
Other charges			200		115	
Total ...			5,000	6,500	6,000	4,797
TOTAL—Voted ...			27,800	26,800	27,200	21,584

DETAILED ACCOUNT No. 39-E. PUBLIC HEALTH. E.—Pasteur Institutes.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs	Rs.
Provision for anti-rabic treatment—	Voted ..	4,000	4,000	4,000	3,938

DETAILED ACCOUNT No. 39-F. PUBLIC HEALTH. F.—Charges in England.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
HIGH COMMISSIONER FOR INDIA.					
Stores	Voted ...	...	...	...	...
Leave salary, Deputation Pay, etc.	*Charged* ...	4,900	...	...	...
	Voted ...	...	...	...	...
Sterling overseas pay	*Charged* ...	700	700	720	711
For rounding	*Charged* ...	...	...	—20	...
TOTAL ...	*Charged* ...	5,600	700	700	711
	Voted ...	...	...	...	...

40.—AGRICULTURE.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
A.—Direction	40-A	57,500	56,600	54,500	58,751
B.—Superintendence	40-B	49,900	48,200	44,900	48,394
C.—Subordinate and Expert Staff	40-C	2,28,200	2,20,000	2,18,400	2,08,217
D.—Experimental Farms	40-D	1,79,700	1,81,000	1,38,800	1,70,348
E.—Agricultural Demonstration and Propaganda including public exhibitions and fairs.	40-E	1,01,000	96,600	87,600	90,482
F.—Agricultural Experiments and Research ...	40-F	50,900	43,900	45,900	55,910
G.—Agricultural Education	40-G	52,900	1,21,200	61,600	34,934
H.—Agricultural Engineering...	40-H	73,700	74,400	63,500	1,18,134
I.—Scheme for the improvement of Agricultural marketing in India.	40-I	21,500	21,100	15,000	20,066
J.—Special Rural Uplift Schemes	40-J	13,000	10,500	17,000	13,200
K.—Grants-in-aid, Contributions, etc.	40-K	3,000	2,200	3,000	...
L.—Other charges	40-L	1,89,100	1,76,200	1,74,100	1,47,454
M.—Works	40-M	...	5,900	5,900	...
N.—Charges in England	40-N	...	...	...	1,159
O.—Loss or gain by Exchange...	40-O	...	...	...	8
For rounding		—400	+200	—200	...
TOTAL—Voted ...		10,20,000	10,58,000	9,30,000	9,67,057

DETAILED ACCOUNT No. 40-A. AGRICULTURE. A—Direction.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
DIRECTOR OF AGRICULTURE.						
A—(1) Pay of Officers—						
Director of Agriculture (Rs. 1,200—50—1,500 ... ... Voted ...	1	1	17,000		16,400	
TOTAL ... Voted ...			17,000	16,500	16,400	19,801
A—(2) Pay of Establishment—						
Superior Establishment (25—300)	18	17	18,400		17,500	
Inferior Establishment (17—22)	9	9	2,000		1,900	
Temporary Establishment			4,400		3,900	
Leave salary			300		...	
TOTAL ... Voted ...			25,100	23,900	23,300	22,547
A—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			7,200		7,000	
House-rent and other allowances			3,000		2,900	
TOTAL ... Voted ...			10,200	10,600	9,900	10,548
A—(4) Contingencies—						
Contract contingencies—						
Purchase of books			50		50	
Purchase and repairs to furniture			125		50	
Telephone charges			210		220	
Carriage of records and tents			515		280	
Non-contract contingencies—						
Purchase of service postage and telegrams ...			3,250		3,050	
Peons uniforms			200		200	
Electric charges			200		250	
Conservancy charges			150		200	
Office expenses and miscellaneous			450		300	
Pay of inferior servants			...		220	
Supplies and services—						
Foreign Periodicals			50		80	
TOTAL ... Voted ...			5,200	5,600	4,900	5,855
TOTAL A—Direction ... Voted ...			57,500	56,600	54,500	58,751

DETAILED ACCOUNT No. 40-B. AGRICULTURE.— B.—Superintendence.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
B.—(1) Pay of Officers—						
Deputy Directors of Agriculture (300—900)	2	2	10,650		10,300	
Divisional Superintendents of Agriculture (170—500) ...	2	1	5,490		2,000	
Live-Stock Officer (300—900)	1	1	5,160		4,900	
Leave salary			1,000		...	
TOTAL ... Voted ...			22,300	20,600	17,200	20,617
B.—(2) Pay of Establishment—						
Superior Establishment	4	4	1,150		1,150	
Inferior Establishment			...		...	
Temporary Establishment			11,150		11,250	
Leave salary			...		...	
TOTAL ... Voted ...			12,300	12,300	12,400	11,861
B.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			7,500		7,500	
House-rent and other allowances			300		300	
TOTAL ... Voted ...			7,800	7,800	7,800	9,101
B.—(4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			2,160		2,160	
Service postage and telegrams			2,640		2,640	
Carriage of records and tents			1,500		1,500	
Purchase and repairs to furniture			150		150	
Pay of inferior servants			440		440	
Purchase of books and periodicals			100		100	
Lighting charges			220		220	
Office expenses and Miscellaneous			290		290	
TOTAL ... Voted ...			7,500	7,500	7,500	6,815
TOTAL B.—Superintendence ... Voted ...			49,900	48,200	44,900	48,394

DETAILED ACCOUNT No. 40-C. AGRICULTURE. C.—Subordinate and Expert Staff.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
C.—SUBORDINATE AND EXPERT STAFF.			Rs.	Rs.	Rs.	Rs.
C.—(1) Pay of Officers—						
Botanists (300—900)	2	2	8,350		7,900	
Agriculturists (170—900)	2	2	7,290		6,000	
Agricultural Chemist and Soil Physicists, Research Stations, Sakrand and Dokri (300—900) ...	2	2	9,010		8,500	
Cotton Breeder (170—500)	1	1	3,450		3,250	
Horticulturist (170—400)	1	...	3,200		...	
Officers-in-charge, Research Stations, Sakrand and Dokri (Special Pay at Rs. 50 p.m. each)			1,200		1,200	
Leave salary			2,500		2,850	
TOTAL ... Voted ...			35,000	32,100	29,700	31,220
C.—(2) Pay of Establishment—						
Clerks	3	3	1,840		1,900	
Fitters and Engine Drivers	3	3	2,160		2,100	
Inferior establishment	13	13	2,980		3,000	
Graduate and Non-Graduate Assistants	32	32	34,800		38,100	
Kamgars	7	7	3,120		3,100	
Temporary Establishment			1,42,400		1,37,000	
Leave Salary			2,000		...	
TOTAL ... Voted ...			1,89,300	1,84,200	1,85,200	1,73,680
C.—(3) Allowances, Honararia, etc.—						
Travelling allowance (fixed)			1,700		1,300	
House-rent and other allowances			800		800	
TOTAL ... Voted ...		...	2,500	2,400	2,100	2,039
C.—(4) Contingencies—						
Non-contract contingencies—						
Pay of Inferior servants			1,400		1,400	
TOTAL ... Voted ...			1,400	1,300	1,400	1,278
TOTAL C.—Subordinate and Expert Staff ... Voted ...		...	2,28,200	2,20,000	2,18,400	2,08,217

DETAILED ACCOUNT No. 40-D. AGRICULTURE. D.—Experimental Farms.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
D.—EXPERIMENTAL FARMS.	Rs.	Rs.	Rs.	Rs.
D.—(1) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary) ... TOTAL ... Voted ...	10,000	8,000	9,000	9,461
D.—(2) Contingencies—				
Capital Expenditure—				
Clearing, Jungle Cutting, etc.	600		...	
Acquisition of Land	8,100	24,000	...	
Buildings...	2,500		...	
Non-contract contingencies—				
Rents, rates and taxes	9,000		5,000	
Petty construction and repairs	2,000		2,600	
Office expenses and miscellaneous	1,240	..	.. 600	
Service postage and telegrams	2,500		2,000	
Purchase of dead-stock	2,500		4,500	
Pay of inferior servants	2,400		2,400	
Supplies and services—		96,000		
Up-keep of machinery	12,000		4,000	
Cultivation Charges	38,500		28,500	
Purchase and up-keep of live-stock	25,000	...	15,000	
Agricultural experiments	3,000		5,000	
Allowance to Medical Officer, Sakrand	360		200	
Material and Wages	60,000	53,000	60,000	
TOTAL ...	1,69,700	1,73,000	1,29,800	1,60,887
TOTAL D.—EXPERIMENTAL FARMS ... Voted ...	1,79,700	1,81,000	1,38,800	1,70,348

DETAILED ACCOUNT No. 40-E. Agriculture. E.—Agricultural Demonstration and Propanganda including Public Exhibitions and Fairs.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
E.—(1) Allowances, Honoraria, etc.—	...	...		
Travelling allowance (ordinary) ... TOTAL ... Voted ...	29,000	28,000	28,000	30,031
E.—(2) Contingencies—				
Capital Expenditure—				
Clearing, jungle cutting, etc.	2,150		600	
Acquisition of land	12,850	13,500	2,900	
Buildings	800		...	
Non-contract contingencies—				
Rents, rates and taxes	13,200		12,000	
Petty Construction and Repairs	650		560	
Office Expenses and Miscellaneous	2,350		1,200	
Service Postage and Telegrams	5,000		4,000	
Supplies and Services—				
Demonstrations, Agricultural Shows and Exhibitions	14,500	55,100	18,500	
Touring Propaganda Party	5,000		5,000	
Purchase of Dead-Stock	600		540	
Up-keep of machinery...	2,300		1,700	
Cultivation charges	9,600		10,000	
Purchase and up-keep of live-stock	3,000		2,600	
TOTAL ... Voted ...	72,000	68,600	59,600	60,451
TOTAL E.—Agricultural Demonstrations, etc... Voted ...	1,01,000	96,600	87,600	90,482

DETAILED ACCOUNT No. 40-F. AGRICULTURE. F.—Agricultural Experiments and Research.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41	Budget Estimate, 1940-41.	Accounts, 1939-40.
Summary.			Rs.	Rs.	Rs.	Rs.
F.-(a)—Physiological Section, Agricultural Research Station, Sakrand			4,600	5,200	4,400	3,883
F.-(b)—Scheme for the Investigation of alternative crops to cotton, wheat, etc., in the Barrage areas ...			5,600	8,700	8,800	8,482
F.-(c)—Scheme for the demonstration of cultivation of cotton and other crops on rice lands			800	800	800	958
F.-(d)—Sind Cotton Seed Extension Scheme—						
Grants-in-aid, contributions, etc: contribution payable to the Indian Central Cotton Committee towards the cost of Sind seed distribution, cotton seed distribution and cotton extension scheme			32,600	29,000	31,900	28,800
F.-(e)—Scheme for the investigation of minimum water requirements for growing rice on the Dadu Canal System			6,900	...	...	
F.-(f)—Scheme for cotton breeding investigation for the production of long staple cotton for cultivation in Sind			...	...	...	13,787
F.-(g)—Scheme for boll-worm investigation and clean up compaign		...	400	200	...	
TOTAL—Voted ...		...	50,900	43,900	45,900	55,910
DETAILS.						
F.-(a) Physiological Section, Agricultural Research Station, Sakrand—						
F.-(a)—(1) Pay of Establishment—						
Physiological Assistant (160—10—260)	1	1	2,270		2,150	
Non-Graduate Assistant (30—100)	1	1	420		390	
Inferior establishment (15)	2	2	360		360	
TOTAL—Voted ...			3,050	2,900	2,900	2,583
F.-(a)—(2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			...	100	...	..
F.-(a)—(3) Contingencies—						
Non-Contract Contingencies—						
Pay of inferior servants			300		750	
Printing of charts and repairs and replacements of instruments, etc. for the meteorological observatory ...			400		350	
Purchase of apparatus and chemicals			550		200	
Carriage of records, etc.			...		50	
Service postage and telegrams			50		50	
Office expenses and Miscellaneous			250		100	
TOTAL—Voted ...			1,550	2,200	1,500	1,300
TOTAL—Voted ...			4,600	5,200	4,400	3,883
F.-(b)—Scheme for the investigation of alternative crops to cotton, wheat, etc., in the Barrage areas.—						
F.-(b)—(1) Pay of Establishment—						
Temporary establishment			2,500	3,650	3,750	3,575
F.-(b)—(2) Allowances, Honoraria, etc.—						
Travelling allowance			350	350	350	274
F.-(b)—(3) Contingencies—						
Non-contract contingencies			2,750	4,700	4,700	4,633
TOTAL—Voted ...			5,600	8,700	8,800	8,482
F.-(c)—Scheme for the demonstration of cultivation of cotton and other crops on rice lands—						
F.-(c)—(1) Pay of Establishment—						
One Kamgar at Rs. 25 per mensem			300	300	300	50
F.-(c)—(2) Contingencies—						
Supplies and Services			500	500	500	908
TOTAL—Voted ...		...	800	800	800	958

DETAILED ACCOUNT No. 40-F. AGRICULTURE. F.—Agricultural Experiments and Research.—*concld.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
F.-(d)—Sind Cotton Seed Extension Scheme— Grants-in-aid, contributions, etc., contribution payable to the Indian Central Cotton Committee towards the cost of Sind seed distribution, cotton seed distribution and cotton extension scheme **TOTAL**—Voted ...			32,600	29,000	31,900	28,800
F.-(e)—Scheme for the investigation of minimum water requirements for growing rice on the Dadu Canal System						
F.-(e)(1)—Pay of Establishment— Temporary Establishment			1,200	...	...	...
F.-(e)(2)—Allowances, Honoraria, etc.— Travelling allowance			200	...	...	...
F.-(e)(3)—Contingencies—						
Acquisition of land and construction ..			5,200	...	...	...
Non-Contract contingencies			300	...	...	...
TOTAL—Voted ...			5,500	...	...	...
TOTAL—Voted ...			6,900	...	...	...
F.-(f)—Scheme for cotton breeding investigation for the production of long staple cotton for cultivation in Sind.			...	...	...	13,787
F.-(g)—Scheme for boll-worm investigation and clean up Campaign..			400	200	...	...
TOTAL—F.—Agricultural Experiments and Research ... ... Voted ...			50,900	43,900	45,900	55,910
DETAILED ACCOUNT No. 40-G. **AGRICULTURE.** **G.-Agricultural Education.**						
SUMMARY.						
G.—(1) Scholarships to Students in the Agricultural College, Poona.			2,900	2,400	2,400	2,426
G.—(2) Contribution to Bombay Government for Sindhi Students at the Agricultural College, Poona...			1,500	6,800	3,000	..
G.—(3) King George V Institute of Agriculture, Sakrand.			48,500	1,12,000	56,200	32,508
TOTAL—Voted ...			52,900	1,21,200	61,600	34,934
DETAILED ACCOUNT No. 40-G. **G.—(3) KING GEORGE V INSTITUTE OF AGRICULTURE, SAKRAND.**						
G.—3-(1) Pay of Officers—						
Professors of Agricultural Economics and Engineering (170—500) ... Voted ...	2	2	4,800	...	3,300	..
Special pay to the staff of the Research Station for doing part-time teaching			1,500	...		
TOTAL—Voted ...			6,300	400	3,300	..
G.—3-(2) Pay of Establishment— Temporary establishment (including special pay to the staff of the Research Station for doing part-time teaching) ... Voted ...			26,000	17,600	18,000	2,322
G.—3-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) ... Voted ...			500	1,000	500	136
G.—3-(4) Contingencies— Supplies and Services—						
Material and wages and other miscellaneous expenditure			15,700	16,000	10,000	
Capital expenditure (non-recurrent)—						
Purchase of furniture			...	77,000 (for the six items bracketed)	4,400	
Laboratory equipment			...		9,000	
Gas water etc.			...		8,000	
Library books			...		1,000	
Purchase of live-stock			...		1,000	
Lay-out and clearance			...		1,000	
TOTAL—Voted ...			15,700	93,000	34,400	30,050
TOTAL—G.-(3) King George V Institute of Agriculture, Sakrand ... Voted ...			48,500	1,12,000	56,200	32,508

DETAILED ACCOUNT No. 40-H. AGRICULTURE. H—Agricultural Engineering.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
H.—(1) Pay of Officers—						
Agricultural Engineer (Rs. 300—900) ... Voted ...	1	1	4,600	4,300	4,300	5,078
H.—(2) Pay of Establishment—						
Mechanical Assistant	1	1	2,000		1,900	
Fitters and Engine Driver	3	3	1,900		1,950	
Inferior establishment	1	1	200		250	
Temporary establishment			11,700		12,900	
Leave salary			..		...	
TOTAL ... Voted ...			15,800	16,000	17,000	13,682
H.—(3) Allowances, Honoraria, etc.—						
Travelling allowance			3,500		3,500	
House-rent and other allowances			300		300	
TOTAL ... Voted ...			3,800	4,100	3,800	4,251
H.—(4) Contingencies—						
Non-contract contingencies—						
Experimental works			2,000		2,000	
Petty constructions and repairs			250		250	
Carriage of records and tents			250		250	
Purchase of books and periodicals			50		50	
Purchase of furniture...			50		50	
Service postage and telegrams...			800		700	
Office expenses and miscellaneous			100		100	
Supplies and services—						
Working expenses of tractor			16,000		7,000	
Do. ginning factory			10,000		10,000	
Do. manufacturing work-shop ...			20,000		18,000	
Purchase of tractors			...		...	
TOTAL ... Voted ...			49,500	50,000	38,400	95,120
TOTAL—H.—Agricultural Engineering ... Voted ...			73,700	74,400	63,500	1,18,134
DETAILED ACCOUNT No. 40-I. AGRICULTURE.						
I.—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA.						
I.-(a)—Marketing Scheme.						
I.-(a)—(1) Pay of Officers—						
Assistant Marketing Officers (200-600)	3	3	12,000	11,450	9,500	11,615
I.-(a)—(2) Pay of Establishment—						
Temporary establishment			1,900	1,550	1,500	1,680
I.-(a)—(3) Allowances, Honoraria, etc.—						
Travelling allowance			2,900		1,800	
House-rent and other allowances			1,000		700	
TOTAL—Allowances ... Voted ...			3,900	4,500	2,500	4,726
I.-(a)—(4) Contingencies			1,000	1,450	1,000	1,405
I.-(a)—(5) Add—						
Establishment charges payable to other Governments, Departments, etc.			700	650	500	631
TOTAL ... Voted ...			19,500	19,600	15,000	20,066
I.-(b)—Hide Grading Station, Karachi.						
I.-(b)—(1) Pay of Establishment—			1,100	1,100	...	...
I.-(b)—(2) Allowances, Honoraria, etc.—			100	100	...	..
I.-(b)—(3) Contingencies			800	300	..	...
TOTAL ... Voted ...			2,000	1,500	...	..
TOTAL—I.—Scheme for the improvement of Agricultural marketing in India			21,500	21,100	15,000	20,066

DETAILED ACCOUNT No. 40-J. AGRICULTURE.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
J.—Special Rural Uplift Schemes						
J.—(1) Financed from the Government of India grants ...			11,000	10,500	17,000	13,200
J.—(2) Establishment of nurseries financed from provincial revenues			2,000	..	..	..
TOTAL—J.-Special Rural Uplift Scheme—Voted ...			13,000	10,500	17,000	13,200
K.—Grants-in-aid, Contributions, etc.—						
(i) Subsidy for Sind Agricultural Co-operative Magazine			1,000		1,000	...
(ii) Contribution to All-India Cattle Show Society ...			2,000		2,000	...
Total ...			3,000	2,200	3,000	...
DETAILED ACCOUNT No. 40-L. AGRICULTURE. L.—Other Charges.						
L.—OTHER CHARGES.						
L.—(1) Scheme for the improvement of T. P. breed of cattle.			15,000	15,000	15,000	15,074
L.—(2) Rat-killing operations in Karachi District ...			10,100	17,700	22,100	7,526
L.—(3) Purchase of bulls			7,000	7,000	7,000	6,445
L.—(4) Scheme for extension of seeds of improved varieties.			1,57,000	1,36,500	1,30,000	1,18,409
TOTAL—L.—Other charges ... ... Voted ...			1,89,100	1,76,200	1,74,100	1,47,454
DETAILED ACCOUNT No. 40-L.-4						
L.—(4) Scheme for extension of seeds of improved varieties.						
L.-(4)—(1) Purchase of cotton, wheat, paddy and other seeds			1,50,000	1,30,000	1,30,000	1,18,409
L.-(4)—(2) Establishment and Rental charges ...			7,000	6,500	...	
TOTAL—L-4—Scheme for extension of seeds of improved varieties ... Voted ..			1,57,000	1,36,500	1,30,000	1,18,409
DETAILED ACCOUNT No. 40-M. AGRICULTURE. M.—Works.						
M.—AGRICULTURAL RESEARCH STATION, DOKRI.						
Equipment			...		5,900	
TOTAL—M.—WORKS—Voted ...			...	5,900	5,900	...
DETAILED ACCOUNT No. 40-N. AGRICULTURE. N.—Charges in England.						
HIGH COMMISSIONER FOR INDIA.						
Stores ... ... Voted ...			...		...	1,159
TOTAL ... *Charged* ...			...	...	...	...
TOTAL ... Voted ...			...	...	..	1,159

41.—VETERINARY.		Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
1.—Superintendence ...	*Charged* ...	41-A	*5,100*	*20,500*	*19,300*	*18,826*
	Voted ...		21,200	11,800	11,100	11,756
2.—Veterinary Education and Research	Voted ...	41-B	13,000	12,600	13,300	11,412
3.—Subordinate Establishment ...	Voted ...	41-C	61,300	51,700	58,100	51,016
4.—Hospitals and Dispensaries ...	Voted ...	41-D	13,200	11,200	11,250	19,472
5.—Breeding Operations	Voted ...	41-E	1,200	600	1,250	*
6.—Prizes	Voted ...	41-F	500	500	500	500
7.—Other Charges	*Charged* ...	41-G	*—100*	*—300*	—300	—300
	Voted ...		5,100	6,000	5,900	5,550
8.—Charges in England	*Charged* ...	41-H	*12,300*	*4,800*	*4,800*	*4,800*
	Voted ...		100	2,600	100	...
9.—Loss or Gain by Exchange ...	*Charged* ...		...	...	...	*19*
	Voted ...		...	...	...	...
For rounding	*Charged* ...		*—300*	...	*+200*	...
	Voted ...		+400	...	—500	...
TOTAL ...			1,33,000	1,22,000	1,25,000	1,23,051
TOTAL ...	*Charged* ...		*17,000*	*25,000*	*24,000*	*23,345*
	Voted ...		1,16,000	97,000	1,01,000	99,706

DETAILED ACCOUNT No. 41-A.
VETERINARY.
1.—SUPERINTENDENCE

	Strength 1941-42.	Strength 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
1.—(1) Pay of Officers—						
Director ... ... *Charged* ...		*1*	*4,550*	*18,000*	*18,000*	*18,000*
Voted ...	1		8,100	...	...	...
1.—(2) Pay of Establishment—						
Clerks (25—180)	5	5	4,230		4,300	
Inferior establishment (17—19)	6	6	1,270		1,200	
Leave salary			240		200	
Total—Voted ...			5,740	5,450	5,700	6,124
1.—(3) Allowances, Honoraria etc.—						
Travelling allowance (Fixed) ... *Charged* ...			*75*		*300*	
Voted ...			220		...	
Travelling allowance (Ordinary) ... *Charged* ...			*400*		*1,700*	
Voted ...			1,400		700	
House-rent and other allowances ... *Charged* ...			*75*		*500*	
Voted ...			1,030		700	
Total ... *Charged* ...			*550*	*2,500*	*2,500*	*1,864*
Voted ...			2,650	1,250	1,400	976
TOTAL—Carried over ... *Charged* ...			*5,100*	*20,500*	*20,500*	*19,864*
Voted ...			16,490	6,700	7,100	7,100

*The figures appear under the minor head "Hospitals and dispensaries".

DETAILED ACCOUNT No. 41-A. VETERINARY. 1.—SUPERINTENDENCE—concld.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
Brought over ... { *Charged* ...			*5,100*	*20,500*	*20,500*	*19,864*
Brought over ... { Voted ...			16,490	6,700	7,100	7,100
1.—(4) Contingencies—						
Rents, rates and taxes			130		130	
Carriage of records			120		140	
Peons' uniforms and belts			30		30	
Purchase of furniture			30		60	
Telephone charges			240		240	
Hot and cold weather charges			40		40	
Books and periodicals...			20		60	
Carriage of sera			250		220	
Advertisement charges			30		50	
Other office expenses and miscellaneous			150		160	
Service postage stamps			690		600	
Pay of inferior servants			180		170	
Supplies and services—						
Purchase of sera and vaccines			2,000		1,500	
Other supplies			800		800	
Total—Voted ...			4,710	5,100	4,200	4,833
1.—(5) Establishment charges recoverable from other Governments, Departments etc.—						
Deduct.—Amount recoverable from Ajmer-Merwara. { *Charged* ...			...	...	*—1,200*	*—1,038*
{ Voted ...			...	...	—200	—177
TOTAL—SUPERINTENDENCE... { *Charged* ...			*5,100*	*20,500*	*19,300*	*18,826*
{ Voted ...			21,200	11,800	11,100	11,756
DETAILED ACCOUNT No. 41-B. VETERINARY.						
2. Veterinary Education and Research.						
2. (*a*)-Veterinary Education—						
(*a*)-1. Scholarships in the Bombay Veterinary College			3,320	3,030	3,910	3,035
(*a*)-2. Contributions to Bombay Government on account of Sindhi students in the Veterinary College, Bombay.			960	800	560	480
Total—Veterinary Education—Voted ...			4,280	3,830	4,470	3,515
2. (*b*)—Veterinary Investigation of diseases—						
(*b*)—(1) Pay of Officers (500—600)	1	1	6,000	5,750	5,750	5,449
(*b*)—(2) Pay of Establishment—Temporary ...			590	590	550	533
(*b*)—(3) Allowances, Honoraria etc.—						
Travelling allowance			1,500		2,000	
House rent and other allowances			130		130	
Total ...			1,630	1,830	2,130	1,585
(*b*)—(4) Contingencies—						
Non-contract contingencies			500	600	400	330
Total—Veterinary Investigation of Diseases—Voted ...			8,720	8,770	8,830	7,897
TOTAL—Veterinary Education and Research—Voted ...			13,000	12,600	13,300	11,412

DETAILED ACCOUNT No. 41-C. VETERINARY. 3.—SUBORDINATE ESTABLISHMENT.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
3.—(1) Pay of Establishment—						
Veterinary Inspector and Assistant Surgeons (50—225 *plus* special pay).	36	31	41,990		42,800	
Field Compounders (25—1/2—35)	8	8	2,480		2,430	
Inferior establishment (14—17)	7	5	1,200		880	
Leave salary			130		100	
Total ...			45,800	40,900	46,210	40,485
3.—(2) Allowances, Honoraria etc.—						
Travelling allowance (ordinary)...			9,700		8,500	
House-rent and other allowances			500		560	
Total ...			10,200	7,920	9,060	8,159
3.—(3) Contingencies—						
Pay of inferior servants			700		480	
Service postage stamps			200		50	
Rents, rates and taxes			...		480	
Medical stores for itinerating veterinary dispensaries ...			3,000	...	820	
Initial cost of instruments and furniture for itinerating veterinary dispensaries and field compounders.			500		300	
Carriage of medicines and records			550		...	
Purchase and repair of furniture			30		... ...	
Fees payable to Chemico-Bacteriological Laboratory for examinations of specimens			200		...	
Other office expenses and miscellaneous			120		700	
Total ...			5,300	2,880	2,830	2,372
TOTAL—Voted ...			61,300	51,700	58,100	51,016
DETAILED ACCOUNT No. 41-D. VETERINARY. 4—HOSPITALS AND DISPENSARIES.						
Grants-in-aid, Contributions and Donations etc.—						
(1) Grants for maintenance of veterinary hospitals and dispensaries			13,200	11,200	11,250	
(2) Grants-in-aid to District Local Boards for construction of veterinary dispensaries...			...	...	...	
(3) Grants for maintenance of stallions			...	...	...	
TOTAL—Voted ...			13,200	11,200	11,250	19472
DETAILED ACCOUNT No. 41-E. VETERINARY. 5—BREEDING OPERATIONS.						
Grants-in-aid for maintenance of stallions			1,200	600	1,250	
TOTAL—Voted ...			1,200	600	1,250	*
DETAILED ACCOUNT No. 41-F. VETERINARY. 6—PRIZES.						
Grant-in-aid to the District Local Board, Jacobabad, for prizes at horse show			500	500	500	500
TOTAL—Voted ...			500	500	500	500

* The figures appear under the minor head "Hospitals and Dispensaries."

DETAILED ACCOUNT No. 41-G. VETERINARY. 7.—OTHER CHARGES.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
7.—(*a*) GOAT VIRUS PRODUCING STATION.						
(a)—(1) Pay of Officers	1	1	2,980	3,630	3,600	3,411
(a)—(2) Pay of Establishment—						
Field Compounder (25—1/2—35)	1	1	310		300	
Inferior establishment (17)	1	1	220		200	
Total ...			530	580	500	462
(a)—(3) Allowances, Honoraria, etc.—						
Travelling allowance			...		100	
House-rent and other allowances			490		480	
Total ...			490	490	580	466
(a)—(4) Contingencies—						
Pay of inferior servants			180		170	
Rent, rates and taxes...			570		500	
Service postage stamps			50		50	
Purchase of goats			400		400	
Other office expenses and miscellaneous			250		250	
Apparatus and chemicals			150		150	
Total ...			1,600	1,600	1,520	1,511
TOTAL—Goat Virus Producing Station—Voted ...			5,600	6,300	6,200	5,850
7.—(*b*) MISCELLANEOUS.						
Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct.—CONTRIBUTION FROM THE GOVERNMENT OF INDIA ON ACCOUNT OF WORK IN CONNECTION WITH THE LIVE STOCK IMPORTATION ACT ... ... *Charged* ...			*—100*	*—300*	*—300*	*—300*
Voted ...			—500	—300	—300	—300
TOTAL—Other charges ... *Charged* ...			*—100*	*—300*	*—300*	*—300*
Voted ...			5,100	6,000	5,900	5,550
DETAILED ACCOUNT No. 41-H. VETERINARY.						
8.—Charges in England.						
Leave salary and Deputation Pay ... *Charged* ...			*11,100*	...	...	...
Sterling Overseas Pay ... ... *Charged* ...			*1,200*	*4,800*	*4,800*	*4,800*
Stores ... ... Voted ...			...	2,500	...	...
Other charges ... ... Voted ...			100	100	100	...
TOTAL ... *Charged* ...			*12,300*	*4,800*	*4,800*	*4,800*
Voted ...			100	2,600	100	...

42.—CO-OPERATION.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs	Rs.
1.—Direction ... ... Charged ... Voted ...	42-A	... 47,600	*19,700* 44,200	*19,700* 37,900	*18,535* 37,596
2.—Superintendence ... .. Voted ...	42-B	46,500	44,800	45,900	48,233
3.—Grants-in-aid ... ... Voted ...	42-C	6,300	6,300	11,600	11,600
4.—Other charges ... ... Voted ...	42-D	5,200	6,700	2,900	6,925
For rounding ... ... Charged ... Voted ...		... +400	*+300* ...	*+300* —300	... ...
TOTAL ...		1,06,000	1,22,000	1,18,000	1,22,889
TOTAL ... Charged ... Voted ...		... 1,06,000	*20,000* 1,02,000	*20,000* 98,000	*18,535* 1,04,354

DETAILED ACCOUNT No. 42-A.

CO-OPERATION.

1.—DIRECTION

	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
1.—(1) Pay of Officers—						
Registrar ... ... Charged ... Voted ..	1	1	... 7,200	...	*15,200* ...	
Assistant Registrar (170--10--250 E.B.--15--400) Voted ...	1	1	4,010		3,600	
Leave salary ... ... Voted ...			1,430		1,400	
Total ... Charged ... Voted ...			... 12,640	*15,200* 6,680	*15,200* 5,000	*14,600* 4,146
1.—(2) Pay of Establishment—						
Agricultural Organisers (120—300)	2	2	4,640		4,520	
Clerks (25—200)	12	12	11,560		10,410	
Inferior establishment (16—19)	11	11	2,220		2,090	
Temporary Establishment			...		1,640	
Leave salary			500		500	
Total—Voted ...			18,920	18,920	19,160	17,273
1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) ... Charged ... Voted ...			... 9,000	...	*1,500* 7,000	
House-rent and other allowances ... Charged ... Voted ...			... 1,840		*720* 1,650	
Total ... Charged ... Voted ...			... 10,840	*2,220* 13,550	*2,220* 8,650	*1,745* 11,127
1.—(4) Contingencies—						
Rents, rates and taxes			1,740		1,620	
Service postage stamps			2,000		2,000	
Telephone charges			210		210	
Conservancy charges			100		90	
Purchase of dead-stock articles			80		80	
Carriage of records			500		500	
Printing charges			70		75	
Electricity charges			150		150	
Other office expenses and miscellaneous			180		195	
Pay of inferior servants			50		50	
Purchase of periodicals			120		120	
Total—Voted ...			5,200	5,050	5,090	5,050
1.—(5) Establishment and other charges payable to or recoverable from other Governments, Departments, etc.—						
Leave contribution on account of officers of I. C. S. payable to the Bombay Government ... ... Charged ...			...	*2,280*	*2,280*	*2,190*
Total—Direction ... Charged ... Voted ...			... 47,600	*19,700* 44,200	*19,700* 37,900	*18,535* 37,596

DETAILED ACCOUNT No. 42-B. CO-OPERATION. 2.—SUPERINTENDENCE.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
2.—(1) Pay of Officers—						
Special Auditor (170—10—250 E.B. 15—400) ...	1	1	2,730		2,880	
Extra Special Auditor	...	1	...		820	
Leave salary			...		...	
Total—Voted ...			2,730	4,060	3,700	5,861
2.—(2) Pay of Establishment—						
Auditors (135—300)	5	5	10,490		10,270	
Clerks and Sub-Auditors (25—140)	14	13	15,050		14,130	
Inferior establishment (16—18)	12	12	2,380		2,330	
Temporary Establishment			1,280		1,320	
Leave salary			2,000		1,300	
Total—Voted ...			31,200	27,530	29,350	27,645
2.—(3) Allowances, Honoraria etc.—						
Travelling allowance (ordinary)			8,500		9,000	
House-rent and other allowances			1,620		1,410	
Total—Voted ...			10,120	10,500	10,410	10,054
2.—(4) Contingencies—						
Rents, rates and taxes			820		800	
Service postage stamps			900		1,000	
Conservency charges			40		30	
Purchase of dead stock articles			100		90	
Electricity charges			90		30	
Carriage of records			150		135	
Other office expenses and miscellaneous			50		55	
Pay of inferior servants			300		300	
Total—Voted ...			2,450	2,140	2,440	2,141
(2)—(5) Establishment and other charges payable to or recoverable from other Governments, Departments etc.—						
Leave Contribution payable to Bombay Government on account of the Special Auditor ... ... Voted ...			...	570	...	2,532
Total—Superintendence—Voted ...			46,500	44,800	45,900	48,233
DETAILED ACCOUNT No. 42-C. CO-OPERATION. 3—GRANTS-IN-AID.						
Subsidy to the Provincial Co-operative Institute ...			1,000	1,000	6,300	6,300
Grants to supervising unions			5,300	5,300	5,300	5,300
Total—Voted ...			6,300	6,300	11,600	11,600

DETAILED ACCOUNT No. 42-D. CO-OPERATION. 4.—OTHER CHARGES.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
4—(a) CO-OPERATIVE TRAINING AND EDUCATION SCHEME.						
4. (a)—(1) Pay of Establishment—						
Inspector and Assistant Inspectors (80—180) ...	...	3			1,795	
Inferior easblishment (15)	...	3			225	
Leave salary					...	
Total ...			...	2,470	2,020	4,807
4. (a)—(2) Allowances, Honoraria etc.—						
House-rent and other allowances					60	
Travelling allowance					670	
Total ...			...	720	730	1,832
4. (a)—(3) Contingencies—						
Rents, rates and taxes					100	
Other Office expenses and miscellaneous					50	
Total ...			...	10	150	286
TOTAL—Co-operative Training and Education Scheme ... ... Voted ...			...	3,200	2,900	6,925
4. (b) CO-OPERATIVE TRAINING, EDUCATION AND PROPAGANDA SCHEME.						
4—(b)-(1) Pay of Establishment—						
Propaganda Officer and Propaganda Assistants (25—90).	4	4	2,860			
Inferior Establishment (16)	4	4	770			
Total ...			3,630	1,460	...	
4—(b)-(2) Allowances, Honoraria etc—						
Travelling allowance ... ... Fixed ...			1,320			
Travelling allowance ... ... Ordinary ...			...			
House rent and other allowances			...			
Total ...			1,320	540	...	...
4. (b)—(3) Contingencies—						
Carriage of magic lanterns, etc			150			
Dead stock articles			50			
Purchase of books			50			
Total ..			250	1,500	...	...
TOTAL—Co-operative Training, Education and Propaganda Scheme ... .. Voted ...			5,200	3,500	...	...
TOTAL—Carried Over ...			5,200	6,700	2,900	6,925

DETAILED ACCOUNT No. 42-D. CO-OPERATION. 4—Other Charges—(concld.)	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs	Rs.
Brought forward ...			5,200	6,700	2,900	6,925
4.—(c) SPECIAL RECOVERY OFFICERS.						
(c)—(1) Pay of Officers—						
Special Recovery Officer	...	1	...	2,770		...
4. (c)—(2) Pay of Establishment—						
Special Recovery Officers	2	2	800	2,350	2,400	270
(c)—(3) Allowances, Honoraria etc.—						
Travelling allowance ... ... { Ordinary ...			500		1,200	158
Travelling allowance ... ... { Fixed ...			...		...	...
House-rent and other allowances			...		...	...
Total ...			500	1,940	1,200	158
TOTAL—Special Recovery Officers—Voted ...			1,300	7,060	3,600	428
4—(d) VALUATION OFFICERS.						
4. (d)—(1) Pay of Officers					...	1,345
4. (d)—(2) Pay of Establishment					...	74
4 (d)—(3) Allowances, Honoraria etc.					...	668
TOTAL—Valuation Officers ... Voted ...			...	...	...	2,087
Deduct—Recovery from the Sind Provincial Co-operative Bank.			—1,300	—3,550	—3,600	—2,515
Deduct—Recovery from the Karachi Urban Co-operative Bank.			...	—3,510	...	...
TOTAL—Other Charges—Voted ...			5,200	6,700	2,900	6,925

43.—INDUSTRIES.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs	Rs.
A—Industries ... ... Voted ...	43-A	1,50,300	1,26,100	1,57,800	90,603
B—Fisheries ... ... Voted ...	43-B	9,300	2,200	10,100	100
C—Grants-in-aid ... ... Voted ...	43-C	15,200	8,400	...	...
D—Charges in England ... ... Voted ...				...	...
E—Loss or gain by Exchange ... ... Voted ...		...	...	...	...
For rounding ... ... Voted ...		+200	+300	+100	...
TOTAL—Voted ...		1,75,000	1,37,000	1,68,000	90,703

DETAILED ACCOUNT No. 43-A.

INDUSTRIES.

A.—Industries.

SUMMARY

	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
A-1.—Direction	18,900	17,000	13,500	14,601
A-2.—Superintendence	...	...	850	...
A-3.—Industrial Education	9,500	7,000	9,850	7,567
A-4.—Industrial Development	56,700	36,700	62,250	16,260
A-5.—Technical Education	1,000	1,200	8,900	7,269
A-6.—Inspection of Weights and Measures	51,600	58,000	49,050	41,913
A-7.—Miscellaneous	12,600	6,200	13,400	2,993
TOTAL—Voted ...	1,50,300	1,26,100	1,57,800	90,603

DETAILS.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
A.-1—DIRECTION.						
A-1.—(1) Pay of Officers—						
Director of Industries and Warden of Weights and Measures (300—20—500—25—600)	1	1	4,600	4,300	4,370	4,131
A-1.—(2) Pay of Establishment—						
Clerks (20—105)	12	5	7,350		3,710	3,315
Inferior establishment (16)	5	3	1,000		580	557
Leave salary			100		80	27
TOTAL ...			8,450	6,700	4,370	3,899
A-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			2,300		1,500	1,684
House-rent and other allowance			1,450		760	687
TOTAL ...			3,750	3,000	2,260	2,371
A-1.—(4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			120		120	4,200
Railway freight charges			320		330	
Advertisement charges			100		...	
Electricity charges			150		150	
Participation in exhibitions			100		100	
Service postage stamps			750		500	
Books and periodicals			210		1,000	
Telephone charges			50		...	
Office expenses and miscellaneous			300		300	
TOTAL ...			2,100	3,000	2,500	4,200
TOTAL—Voted ...			18,900	17,000	13,500	14,601

DETAILED ACCOUNT No. 43-A. **INDUSTRIES.** A.—Industries—*contd.*	Strength 1941-42	Strength 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
A-2.—SUPERINTENDENCE.						
A-2.—(2) Pay of Establishment—						
Temporary establishment			...	...	550	...
A-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			...	...	300	...
TOTAL—Voted ...			...	...	850	...
A-3—INDUSTRIAL EDUCATION.						
A-3.—(2) Pay of Establishment—						
Temporary establishment			5,100		5,400	4,086
Leave Salary			...		...	143
Total ..			5,100	4,000	5,400	4,229
A-3.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			350		650	439
House rent and other allowances			150		...	89
Total ...			500	350	650	528
A-3.—(4) Scholarships—						
Scholarships in Weaving Schools			200	...	300	50
Scholarships to apprentices in Industrial Courses ...			1,200		1,000	360
Total ...			1,400	150	1,300	410
A-3.—(5) Contingencies—						
Working charges of weaving schools and demonstrations			2,500	2,500	2,500	2,400
TOTAL—Voted ...			9,500	7,000	9,850	7,567
A-4—INDUSTRIAL DEVELOPMENT						
(a) *AID TO SMALL INDUSTRIES.*						
(*1*) *Emporium for the sale of produce of Cottage Industries.*						
Pay of Establishment—						
Buyer and Production Inspector (80—5—100) ...	1	1	1,050		980	219
Accounts clerk (40)	1	1	350		480	256
Inferior establishment (16)	2	2	400		380	192
Total ...			1,800	1,380	1,840	667
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			200		300	82
House rent and other allowances			200		230	123
Total ...			400	420	530	205
Contingencies—						
Non-contract contingencies—						
Advertisement charges			300	...	600	
Office expenses and miscellaneous			300		500	849
Rents, rates and taxes			1,400		1,500	
Other supplies and services (articles for museum) ...			...		300	
Total ...			2,000	2,500	2,900	849
TOTAL—Voted ...			4,200	4,300	5,270	1,721

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A.—Industries—*contd.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
(*a*) *AID TO SMALL INDUSTRIES*—contd.						
(2) *Lacquer Work.*						
Pay of Establishment—						
Demonstrator (80—5—100)	1	1	1,020		720	...
Assistant Demonstrator (30)	1	1	360		360	..
Total ...			1,380	800	1,080	...
Allowances, Honoarira, etc.—						
Travelling allowance (Ordinary)			100	100	100	...
Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			120		120 }	130
Office expenses and miscellaneous			100		100 }	
Other supplies and services—						
Training of Demonstrators			...		300	...
Raw materials			600		600	...
Tools, etc.			...		300	...
Expenditure on temporary kilns, etc.			...		300	...
Total ...			820	1,500	1,720	130
TOTAL—Voted ...			2,300	2,400	2,900	130
(3) *Pottery Industry.*						
Pay of Establishment—						
Demonstrator (125—150)	1	1	1,550		1,500	...
Assistant Demonstrator (30)	1	1	350		360	...
Total ...			1,900	1,250	1,860	...
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			200	200	100	...
Contingencies—						
Non-contract contingencies—			...			
Rents, rates and taxes			100		120 }	...
Office expenses and miscellaneous			100		100 }	
Other supplies and services—						
Training of Demonstrators			...	...	300 }	
Raw materials			600		600 }	...
Tools, etc.			...		600 }	
Total ...			800	1,550	1,720	...
TOTAL—Voted ...			2,900	3,000	3,680	...

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A.—Industries—*contd.*	Strength 1941-42	Strength 1940-41	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
(*a*) Aid to small Industries—*contd.*			Rs.	Rs.	Rs.	Rs.
(*4*) *Soap-making Demonstration Party.*						
Pay of Establishment—						
Soap Chemist (80—125)	1	1	960		960	...
Assistant (30—40)	1	1	360	...	360	...
Inferior establishment (15)	1	1	180		180	...
Total ...			1,500	750	1,500	...
Allowances Honoraria, etc.—						
Travelling allowance (Ordinary)			200	200	300	...
Contingencies—						
Non-contract contingencies—						
Raw materials, rents, etc.			600	550	900	...
TOTAL—Voted ...			2,300	1,500	2,700	...
(*5*) *Peripatetic Demonstration in Small-scale Industries.*						
Pay of Establishment—						
Demonstrator (80—95)	1	1	950		880	...
Assistant Demonstrator (30—40)	1	1	350		330	...
Total ...			1,300	400	1,210	...
Allowances, Honoraria, etc—						
Travelling allowance (Ordinary)			300	100	310	...
Contingencies—						
Non contract contingencies			1,400	500	1,380	...
TOTAL—Voted ...			3,000	1,000	2,900	...
(*6*) *Paper-making Demonstration Party.*						
Pay of Establishment—						
Demonstrator (60—80)	1	1	480	...	480	...
Assistant Demonstrators (30—40)	2	2	480	...	480	...
Total ...			960	...	960	...
Allowances, Honoraria, etc—						
Travelling allowance			240	...	240	...
Contingencies—						
Contract Contingencies			600	...	600	...
Non-contract contingencies—						
Fees to Wardha Association...			500	...	500	...
Total ...			1,100	...	1,100	...
TOTAL—Voted ...			2,300	...	2,300	...
(*7*) *Peripatetic Handicraft School for Women.*						
Pay of Establishment—						
Head Mistress (80—100)	1	1	1,000		880	...
Assistant (40—60)	1	1	500		440	...
Inferior establishment (15)	1	1	150		160	...
Total ...			1,650	750	1,480	...
Allowances, Honoraria, etc—						
Travelling allowance			200	200	200	...
Contingencies—						
Non-contract contingencies—						
Raw materials, rents, tools, etc.			600		570	...
School equipment, furniture, tools, etc.			...		1,000	...
Scholarships and Prizes			650		600	...
Total ...			1,250	2,150	2,170	...
TOTAL—Voted ...			3,100	3,100	3,850	...

DETAILED ACCOUNT No. 43-A. **INDUSTRIES.** A.—Indsutries—*contd.*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
(*a*) **Aid to Small Industries**—*concld.*						
(*8*) *Bee Culture Station.*						
Pay of Establishment—						
Supervisor (50—60)	1	1	600		550	..
Inferior establishment (15—20)	3	3	650		550	..
Total ...			1,250	600	1,100	..
Allowances, Honoraria, etc—						
Travelling allowance			200	200	700	..
Contingencies—						
Bee hives, appliances, cartage, etc.			750		750	..
Cost of Bee colonies, construction of sun-shades and huts			1,200		2,500	..
Total ...			1,950	2,000	3,250	..
TOTAL—Voted ...			3,400	2,800	5,050	..
TOTAL (*a*) Voted ...			23,500	18,100	28,650	1,851
(*b*) *SCHEMES FINANCED BY THE GOVERNMENT OF INDIA.*						
(*1*) *Economic Development and Improvement of Rural Areas—*						
Small-scale Woollen Industry			14,000	5,200	11,400	3,830
Other Schemes			7,500	7,500	7,500	6,902
Total ...			21,500	12,700	18,900	10,732
(*2*) *Development of Handloom Industry.*						
Pay of Establishment.—						
Temporary establishment			3,600	2,500	3,450	1,069
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			500		920	318
House-rent and other allowances			100		...	60
Total ...			600	600	920	378
Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			250		480	
Service postage stamps			500		750	95
Advertisement charges			..		1,000	
Office expenses and miscellaneous			250		760	
Grants-in-aid to Associations			6,500		7,340	2,135
Total ...			7,500	2,800	10,330	2,230
TOTAL—Voted ...			11,700	5,900	14 700	3,677
TOTAL (*b*) Voted ...			33,200	18,600	33,600	14,409
TOTAL A-4 Voted ...			56,700	36,700	62,250	16,260

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A.—Industries—*contd.*	Strength. 1941-42	Strength. 1940-41	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget, Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs
A-5.—TECHNICAL EDUCATION.						
Grants to non-Government Technical Schools ..			*...	*...	4,000	3,814
Grants to Local Bodies			*...	*...	1,500	1,463
Grants to Victoria Jubilee Institute, Bombay ...			*...	*...	1,200	...
Grants to Training Institutions			*...	*...	1,000	...
Subsidy to Gadro Workshop			...	...	...	1,000
Expenditure in connection with the Committee of Direction of Industrial and Technical Schools			1,000	1,200	1,200	992
TOTAL—Voted ...			1,000	1,200	8,900	7,269
A-6.—INSPECTION OF WEIGHTS AND MEASURES.						
A-6.—(2) Pay of Establishment—						
Inspectors (100—5/2—150)	15	16	19,270		20,520	13,698
Clerks (25—95)	...	...	...		...	...
Manual Assistants (25—1—40)	14	16	4,750		5,250	3,316
Inferior establishment (14)	15	16	2,580		2,680	1,837
Leave salary			...		...	72
Total ...			26,600	25,000	28,450	18,923
A-6.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			3,500		4,400	2,950
Travelling allowance (Ordinary)			8,000		6,500	8,493
House-rent and other allowances			500		300	253
Total ...			12,000	11,000	11,200	11,696
A-6.—(4) Contingencies—						
Non-contract contingencies—						
Service postage stamps			1,000		750	300
Railway freight charges			2,800		2,750	}
Electricity charges			400		350	} 4,364
Office expenses and miscellaneous			1,300		1,150	}
Rents, rates and taxes			3,500		3,000	2,958
Other supplies and services—						
Repairs to Standard and laboratory equipment ...			2,500		900	}
Verification of punches			1,100		400	} 3,672
Chamois leather gloves and other miscellaneous supplies			400		100	}
Total ...			13,000	22,000	9,400	11,294
TOTAL—Voted ...			51,600	58,000	49,050	41,913

*Figures have been shown under "C grants-in-aid, etc."

DETAILED ACCOUNT NO. 43-A. INDUSTRIES. A.—Industries—concld.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget, Estimate, 1940-41.	Accounts, 1939-40.
A-7—MISCELLANEOUS.			Rs.	Rs.	Rs.	Rs.
(1) *Expenditure in connection with the survey of unemployment amongst the educated middle classes.*			...	400	...	2,993
(2) *Industrial Investigation and Research Work.*						
Pay of Establishment—						
Junior Assistant Chemist and Junior Assistant Industrial Engineer (80—95)	2	2	1,920		1,760	...
Workshop Mechanic and Laboratory Assistant (20—40)	2	2	620		550	...
Inferior establishment (16)	1	1	210		170	...
Total ...			2,750	1,200	2,480	...
Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			140		130	...
Travelling allowance (Ordinary)			300		300	...
House-rent and other allowances			60		60	...
Total ...			500	400	490	...
Contingencies—						
Appliances			...		500	...
Chemicals			500		500	...
Apparatus			...		500	...
Labour charges			100		100	...
Raw materials			300		300	...
Cartage, etc.			150		130	...
Total ...			1,050	1,500	2,030	...
Grants-in-aid Contribution, etc.—						
Contributions to the D. J. Sind College and the N. E. D. Engineering College			1,500	1,000	1,500	...
TOTAL—Voted ...			5,800	4,100	6,500	...
(3) *Industrial and Commercial Intelligence Service.*						
Pay of Establishment—						
Statistician (80—95)	1	1	1,000		880	...
TOTAL—Voted ...			1,000	700	880	...
(4) *Industrial Survey of Sind.*						
Pay of Establishment—						
Supervisor (125)	1	1	1,500		1,250	...
Investigators (70)	3	3	1,650		2,100	...
Clerk (25—55)	1	1	350		300	...
Inferior establishment (16)	1	1	200		170	...
Total ...			3,700	450	3,820	...
Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			100		140	...
Travelling allowance (Ordinary)			1,000		1,000	...
House rent and other allowances			...		60	...
Total ...			1,100	250	1,200	...
Contingencies—						
Non-contract contingencies			1,000	300	1 000	...
Total—Voted ...			5,800	1,000	6,020	...
Total—A-7—Miscellaneous—Voted ...			12,600	6,200	13,400	2,993

DETAILED ACCOUNT No. 43-B. INDUSTRIES. B—Fisheries.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget, Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
B—(1) Pay of Officers—						
Fisheries Superintendent (200—10—300)	1	1	2,430	400	2,430	...
B—(2) Pay of Establishment—						
Clerks (25—5/2—55)	2	2	850		720	...
Inferior establishment (20—21)	3	3	850		820	...
Total ...			1,700	400	1,540	
B—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			600		600	...
Travelling allowance (Ordinary)...			300		300	...
House-rent and other allowances			370		330	...
Total ...			1,270	400	1,230	
B—(4) Contingencies—						
Oyster culture			...		200	100
Non-contract contingencies—						
Fish curing-yard : cost of salt transport, etc. ...			800		800	...
Expenses on fingerlings, fishing nets, etc.			100		500	...
Office expenses and miscellaneous			...		100	
Other supplies and services			3,000		3,300	...
Total ...			3,900	1,000	4,900	100
TOTAL B.—Voted ...			9,300	2,200	10,100	100

DETAILED ACCOUNT No. 43-C. C—Grants-in-aid.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget, Estimate, 1940-41.	Accounts, 1939-40.
C—Grants-in-aid—						
Grants to non-Government Technical Schools ...			4,000		...	...
Grants to Local Bodies			1,500		...	...
Grants to Victoria Jubilee Technical Institute Bombay ...			1,000		...	...
Grants to Training Institutions			200		...	...
Subsidy to Gadro Workshop			...		...	...
Grants to Municipal Technical School, Jacobabad ...			5,500		...	...
Subsidy to the All-India Spinners' Association, Sind, branch for the encouragement of Khadi ...			3,000		...	...
TOTAL—Voted ...			15,200	8,400	...	...

47.—MISCELLANEOUS DEPARTMENTS.		Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
Labour and Emigration—						
A.—LABOUR	Voted ...	47-A	4,400	2,900	4,900	4,502
B.—INSPECTOR OF FACTORIES ...	Voted ...	47-B	7,500	7,200	7,200	4,900
Inspection and Tests—						
C.—INSPECTOR OF STEAM BOILERS ...	Voted ...	47-C	17,400	16,500	12,600	15,853
Miscellaneous—						
D.—EXAMINATIONS	*Charged* ...	47-D	*900*	*1,100*	*600*	*1,138*
	Voted ...		2,700	2,500	2,400	2,438
E.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932 ...		47-E	200	400	800	829
F.—MISCELLANEOUS	Voted ...	47-F	4,500	1,700	4,500	728
G.—CHARGES IN ENGLAND	Voted ...		...	...	7,600	...
FOR ROUNDING	*Charged* ...	...	*+ 100*	*—100*	*+ 400*	...
	Voted ...	...	+300	—200	...	...
	TOTAL ...		38,000	32,000	41,000	30,388
TOTAL ...	*Charged* ...		*1,000*	*1,000*	*1,000*	*1,138*
	Voted ...		37,000	31,000	40,000	29,250

DETAILED ACCOUNT No. 47-A.

MISCELLANEOUS DEPARTMENTS.

Labour and Emigration.

A.—Labour.

	Strength 1941-42.	Strength 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
A-1.—(2) Pay of Establishment—						
Assistant and Clerk (50—200)	2	2	2,320		4,020	
Temporary establishment		...	1,550		...	
Leave salary			130		130	
TOTAL ...			4,000	2,500	4,150	3,741
A-1.—(3) Allowances, Honoraria, etc.			100	50	...	...
A-1.—(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			75		600	
Purchase of books and periodicals			100		100	
Telephone charges			105		..	
Other office expenses			20		50	
TOTAL ...			300	350	750	761
TOTAL—Voted ...			4,400	2,900	4,900	4,502

47.—MISCELLANEOUS DEPARTMENTS.	Strength. 1941-42	Strength. 1940-41	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
DETAILED ACCOUNT No. 47-B. MISCELLANEOUS DEPARTMENTS. Labour and Emigration. B.—Inspector of Factories.			Rs.	Rs.	Rs.	Rs.
B.-1.—Pay of Officers—						
Assistant Inspector of Factories (200—10—350) ...	1	1	2,600		2,400	
Special pay to the Chief Inspector of Steam Boilers for doing duties as Inspector of Factories in addition (Rs. 100 p.m.)			1,200		1,200	
TOTAL ...			3,800	3,600	3,600	1,703
B-2.—Pay of Establishment—						
Clerks (25—90)	2	1	1,120		1,040	
Temporary Establishment			...		...	
Inferior establishment (17)	2	2	410		380	
Leave Salary			70		80	
TOTAL ...			1,600	1,500	1,500	1,393
B-3.—Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			300		300	
Travelling allowance (Ordinary)			1,000		1,000	
House-rent and other allowances			200		200	
TOTAL ...			1,500	1,500	1,500	1,229
B-4.—Contingencies—						
Non-contract contingencies—						
Office expenses and miscellaneous			450		450	
Service postage and telegrams			150		150	
TOTAL ...			600	600	600	575
TOTAL—Voted ...			7,500	7,200	7,200	4,900

DETAILED ACCOUNT No. 47-C. MISCELLANEOUS DEPARTMENTS. INSPECTION AND TESTS. C.—Inspector of Steam Boilers.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
C.—INSPECTOR OF STEAM BOILERS.						
C.—(1) Pay of Officers—						
Chief Inpsector of Steam Boilers and Smoke Nuisances (700—50—950)	1	1	11,400	10,750	7,000	10,150
C.—(2) Pay of Establishment—						
Clerk (50—160)	1	1	1,000		1,770	
Inferior establishment (17)	1	1	200		190	
Leave salary			1,200		40	
Total ...			2,400	2,000	2,000	1,939
C.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			1,200		1,200	
Travelling allowance (Ordinary)			1,500		1,500	
House-rent and other allowances			20		20	
Fees to Commissioners			60		40	
Fees to Examiners			220		240	
Total ...			3,000	3,150	3,000	3,190
C.—(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			80		80	
Carriage of records and tents			140		140	
Electric charges			60		60	
Peons' uniforms and belts			60		60	
Conservancy charges			220		220	
Other office expenses			40		40	
Total ...			600	600	600	574
TOTAL—Voted ...			17,400	16,500	12,600	15,853

DETAILED ACCOUNT No. 47-D. MISCELLANEOUS DEPARTMENTS. MISCELLANEOUS. D.—Examinations.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
D-1.—Departmental and Language Examinations in Sind.	*Charged* ...	*900*	*1,100*	*600*	*1,138*
	Voted ...	2,000	1,800	1,700	1,721
D-2.—Board of Examiners for granting Certificates of Competency to electrical contractors and wiremen.	*Charged* ...	...	...	...	...
	Voted ...	700	700	700	717
	TOTAL ...	3,600	3,600	3,000	3,576
TOTAL ...	*Charged* ...	*900*	*1,100*	*600*	*1,138*
	Voted ...	2,700	2,500	2,400	2,438

D.1.—DEPARTMENTAL AND LANGUAGE EXAMINATIONS IN SIND.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
D-1.—(1) Allowances, Honoraria, etc.—					
Fees to examiners	*Charged* ...	*900*	*1,100*	*600*	*1,138*
	Voted ...	1,800	1,550	1,550	1,630
D.-1.—(2) Contingencies—					
Non-contract contingencies—					
Service postage and telegrams	...	100		50	
Purchase of books, etc.	...	40		40	
Miscellaneous expenses	...	60		60	
	TOTAL ...	200	250	150	91
TOTAL—D-1 ...	*Charged* ...	*900*	*1,100*	*600*	*1,138*
	Voted ...	2,000	1,800	1,700	1,721

DETAILED ACCOUNT No. 47-D. MISCELLANEOUS DEPARTMENTS. MISCELLANEOUS. D.—Examinations—*concld.*	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
D-2.—BOARD OF EXAMINERS FOR GRANTING CERTIFICATES OF COMPETENCY TO ELECTRICAL CONTRACTORS AND WIREMEN.				
D.-2.—(1) Allowances and Honoraria—				
Fees for setting and valuing papers ... ... Voted ...	500	500	500	517
D.-2.—(2) Contingencies—				
Non-contract contingencies—				
Examination charges and Miscellaneous	200	200	200	200
TOTAL ... Voted ...	700	700	700	717

DETAILED ACCOUNT No. 47-E. MISCELLANEOUS DEPARTMENTS MISCELLANEOUS. E.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
E.—(1) Pay of Officers—				
Registrar of Firms (special pay at Rs. 50 p. m.)	...	150	600	587
E.—(2) Establishment charges payable to other Governments, Departments, etc.—				
Add—Amount payable to the Central Government for joint establishment for the administration of Indian Company Act and Indian Partnership Act	+200	+250	+200	+242
TOTAL ... Voted ...	200	400	800	829

DETAILED ACCOUNT No. 47-F. MISCELLANEOUS DEPARTMENTS. MISCELLANEOUS. F.—Miscellaneous.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
F.-1—Government Special Schools—				
Grants-in-aid, Contributions, etc.—				
Contribution to the Bombay Government for maintenance of Juveniles in the Reformatory, Yeravda ... Voted ...	4,500	1,700	4,500	728

DETAILED ACCOUNT No. 47-G. MISCELLANEOUS DEPARTMENTS MISCELLANEOUS.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
G.—Charges in England—				
Leave salaries and deputation pay ... ... Voted ...	...	...	7,600	...

50.—CIVIL WORKS.		Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
A.-Original Works—BUILDINGS—						
Land Revenue	.. ..	50—A.	..	..	500	..
Provincial Excise	.. ..	50—A.	9,170	2,270	2,270	..
Forest	.. ..	50—A.	21,050	8,160	3,250	2,221
Registration	.. ..	50—A.	530	140	140	337
General Administration ..	*Charged* ..	50—A.	*2,500*	*6,45,300*	*7,03,000*	*1,65,793*
	Voted ..	50—A.	8,41,600	3,62,560	5,52,390	70,161
Administration of Justice ..	.. ..	50—A.	15,060	25,430	27,000	15,399
Jails and Convict Settlements	.. ..	50—A.	1,63,070	3,35,000	3,35,000	3,55,443
Police	.. ..	50—A.	1,30,520	77,080	80,000	1,02,254
Scientific Departments ..	.. ..	50—A.	..	..	..	1,144
Education	.. ..	50—A.	8,500	19,200	15,200	4,787
Medical	.. ..	50—A.	46,415	1,53,480	41,400	45,155
Public Health	.. ..	50—A.	..	270	..	463
Agriculture	.. ..	50—A.	44,070	1,21,500	12,500	73,602
Industries	.. ..	50—A.	..	..	..	2,089
Civil Works	.. ..	50—A.	11,970	6,350	4,650	44,053
Stationery and Printing ..	.. ..	50—A.	2,96,830	60	..	207
Total, Buildings ..	*Charged* ..	..	*2,500*	*6,45,300*	*7,03,000*	*1,65,793*
	Voted ..	..	15,88,785	11,11,500	10,74,300	7,17,315
B.-Original Works—COMMUNICATIONS	.. ..	50-B	17,49,000	17,83,840	6,95,340	91,733
C.-Original Works—MISCELLANEOUS	.. ..	50-C	7,000	17,100	..	2,880
Total, Original Works ..	*Charged* ..	..	*2,500*	*6,45,300*	*7,03,000*	*1,65,793*
	Voted ..	..	33,44,785	29,12,440	17,69,640	8,11,928
D.-Repairs	*Charged* ..	50--D.	*15,900*	*16,400*	*16,420*	*13,545*
	Voted ..	50--D.	4,99,100	5,34,900	4,98,600	5,00,262
E.-Establishment	*Charged* ..	50--E.	*1,29,700*	*89,900*	*1,07,500*	*26,793*
	Voted ..	50--E.	5,25,600	4,32,320	5,85,000	2,65,156
F.-Tools and Plant	.. Voted ..	50-F	61,250	24,400	11,490	40,687
G.-Grants-in-Aid	*Charged* ..	50-G.	..	..	..	*400*
	Voted ..	50-G.	3,31,180	13,54,450	8,80,520	10,64,354
H.-Suspense	.. Voted ..	50-H.	—3,500	26,100	—1,700	65,842
I.-Charges in England	*Charged* ..	50-I.	*9,100*	*57,400*	*29,100*	*76,584*
	Voted ..	50-I.	2,100	4,800	10,900	2,054
J.-Loss or gain by Exchange ..	*Charged* ..	50-J.	..	*20*	..	*343*
	Voted ..	50-J.	..	7	..	11
Rounding	*Charged* ..	..	*—200*	*—20*	*—20*	..
	Voted ..	..	—515	—417	—450	..
GRAND TOTAL ..			49,17,000	60,98,000	46,10,000	30,33,752
Total ..	*Charged* ..		*1,57,000*	*8,09,000*	*8,56,000*	*2,83,458*
	Voted ..		47,60,000	52,89,000	37,54,000	27,50,294

Item No.	DETAILED ACCOUNT No. 50-A. CIVIL WORKS A—Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Buildings.						
	LAND REVENUE.						
	Minor Works.						
1	Revenue Commissioner for Sind ..	..	..	..	..	500	
	Total, Land Revenue ..			..	..	500	..
	PROVINCIAL EXCISE.						
	Minor Works.						
2	Revenue Commissioner for Sind ..		..	9,170	2,270	2,270	
	Total, Provincial Excise ..			9,170	2,270	2,270	..
	FOREST.						
	Minor Works.						
3	Conservator of Forests, Sind ..			21,050	8,160	3,250	
	Total, Forest ..			21,050	8,160	3,250	2,221
	REGISTRATION.						
	Minor Works.						
4	Inspector-General of Registration			..	140	140	
5	Electrical Advisor to Government and Electrical Inspector in Sind.			530	..	..	
	Total, Registration ..			530	140	140	337
	GENERAL ADMINISTRATION.						
	New Major Works.						
	(*Revenue Department.*)						
6	Constructing New Residency building, at Jacobabad ..	42,000	..	41,000	..	..	..
7	Constructing a new bungalow with out-houses and office block, for the Assistant Collector and Sub-Divisional Magistrate, Shikarpur, at Shikarpur	29,531	..	29,500	..	..	..
8	Constructing three cells in continuation of existing jail in the compound of Kardarate at Larkana	18,221	..	18,220	..	..	..
	Total, New Major Works ..		..	88,720	..	..	..
9	Works completed		..	..	6,970	..	17,568
	Total, carried over ..		..	88,720	6,970	..	17,568

Item No.	DETAILED ACCOUNT No. 50-A. CIVIL WORKS. A.—Original Works.—(*contd.*)	Estimated cost.	Expenditure to end of 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Buildings.—(*contd.*)						
	GENERAL ADMINISTRATION (*concld.*)						
	Total, brought forward ..			88,720	6,970	..	17,568
	Minor Works.						
10	Revenue Commissioner for Sind ..			37,980	54,590	48,090	
11	Chief Engineer in Sind ..			1,500	565	600	
12	Superintending Engineer, Eastern Sind Circle			200	200	200	
13	Superintending Engineer, Southern Sind Circle				235		
14	Superintending Engineer, Western Sind Circle—						
	(*i*) *Improvements to Official Residence of Governor* *Charged* ..			2,000	2,000	2,000	
	(*ii*) Other Works .. Voted ..			..	..	3,500	
15	Electrical Advisor to Government and Electrical Inspector in Sind						
	(*i*) *Electrical Improvements to Official Residence of Governor* *Charged.*			500	1,000	1,000	
	(*ii*) Other Works .. Voted ..			23,200	..	..	
	Total, Minor Works { *Charged* ..			2,500	3,000	3,000	698
	Total, Minor Works { Voted ..			62,880	55,590	52,390	45,975
	Major Works in progress.						
	(*Political and Miscellaneous Department.*)						
16	Construction of New Assembly Buildings at Karachi :—						
	Financed from Fund for Sind Buildings. Voted ..	(*a*) 9,97,000	3,10,481	4,29,213	3,00,000	5,00,000	6,618
	Financed from Ordinary Revenues .. .. Voted ..			2,60,787	..	..	..
17	Construction of New Government House. *Charged* ..	(*a*) *9,00,000*	*8,07,421*	..	*6,42,300*	*7,00,000*	*1,65,095*
	Total, General Administration { *Charged* ..			2,500	6,45,300	7,03,000	1,65,793
	Total, General Administration { Voted ..			8,41,600	3,62,560	5,52,390	70,161
	Total ..			8,44,100	10,07,860	12,55,390	2,35,954
	Financed from Fund for Sind Buildings			4,29,213	9,42,300	12,00,000	1,71,713
	Financed from Ordinary Revenues			4,14,887	65,560	55,390	64,241

(*a*) Approximate Cost.

Item No.	DETAILED ACCOUNT No. 50-A. CIVIL WORKS. A.—Original Works.—(*contd.*)	Estimated cost.	Expenditure to end of 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Buildings.—(*contd.*)						
	ADMINISTRATION OF JUSTICE.						
	Major Works.						
18	Works completed	..	..	..	12,000	12,000	405
	Minor Works.						
19	The Hon'ble, the Chief Judge, Sind			9,500	13,000	13,000	
20	Chief Engineer in Sind			2,000	430	2,000	
21	Electrical Advisor to Government and Electrical Inspector in Sind			3,560	..	..	
	Total, Minor Works ..			15,060	13,430	15,000	14,994
	Total, Administration of Justice ..			15,060	25,430	27,000	15,399
	JAILS AND CONVICT SETTLEMENTS.						
	New Major Works.						
22	Construction of Sub-Jail at Shikarpur	22,152	..	22,150	..	..	..
23	Electric installations in the non-residential buildings of the Central Prison, Hyderabad ..	22,500	..	22,500	..	..	..
24	Electric installations in the non-residential buildings of the Karachi District Prison ..	16,000	..	16,000	..	..	..
			..	60,650	..	..	..
	Major Works in progress.						
	(*Public Works Department.*)						
25	Construction of Central Jail at Sukkur	13,77,273	10,81,316	1,00,000	3,20,000	3,20,000	3,43,472
26	Works completed			..	..	..	9,616
	Minor Works.						
27	Director of Health Services and Inspector-General of Prisons, Sind			1,100	15,000	15,000	
28	Electrical Advisor to Government and Electrical Inspector in Sind.			1,320	..	..	
	Total, Minor Works ..			2,420	15,000	15,000	2,355
	Total, Jails and Convict Settlements			1,63,070	3,35,000	3,35,000	3,55,443
	POLICE.						
	New Major Works.						
29	(*Home Department.*)						
	Construction of a bungalow for the District Superintendent of Police, Hyderabad	27,450		27,500	..	..	..
30	Works completed			..	—2,920	..	11,282
	Minor Works.						
31	Inspector-General of Police, Sind ..			1,01,900	80,000	80,000	
32	Electrical Advisor to Government and Electrical Inspector in Sind.			1,120	..	..	
	Total, Minor Works ..			1,03,020	80,000	80,000	90,972
	Total, Police ..			1,30,520	77,080	80,000	1,02,254

Item No.	DETAILED ACCOUNT No. 50-A. CIVIL WORKS. A.—Original Works. *(contd.)*	Estimated cost.	Expenditure to end of 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Buildings.—*(contd.)*						
	EDUCATION.						
	Major Works.						
33	Works completed			..	7,000	..	..
	Minor Works.						
34	Director of Public Instruction, Sind			7,850	12,200	15,200	
35	Electrical Advisor to Government & Electrical Inspector in Sind..			650	..	..	
	Total, Minor Works ..			8,500	12,200	15,200	4,787
	Total, Education ..			8,500	19,200	15,200	4,787
	MEDICAL.						
	New Major Works.						
	(General Department.)						
36	Additions and alterations to the Civil Hospital, Hyderabad ..	22,720 *	..	22,720	..	..	..
37	Additions and alterations to the Mental Hospital, Hyderabad ..	16,795 *	..	16,795	..	..	..
	Total, New Major Works ..			39,515	..	..	..
	Major Works.						
38	Works completed			..	1,12,350	..	16,087
	Minor Works.						
39	Director of Health Services and Inspector-General of Prisons, Sind			6,900	41,130	41,400	
	Total, Minor Works ..			6,900	41,130	41,400	29,068
	Total, Medical ..			46,415	1,53,480	41,400	45,155
	PUBLIC HEALTH.						
	Minor Works.						
40	Director of Health Services and Inspector-General of Prisons, Sind			..	270	..	463
	Total, Public Heath ..			..	270	..	463

* Approximate cost.

Item No.	DETAILED ACCOUNT No. 50-A. CIVIL WORKS. A.—Original Works.—*concld.*	Estimated cost.	Expenditure to end of 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Buildings.—(*concld.*)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	AGRICULTURE.						
	New Major Works.						
41	Electric installations in the Agricultural buildings, Dokri ..	15,570	..	15,570	..	..	..
	Major Works in progress.						
42	Construction of King George V Institute of Agriculture at Sakrand.	2,18,850*	1,74,575	24,000	1,09,000	..	65,575
	Minor Works.						
43	Director of Agriculture, Sind ..			4,500	12,500	12,500	8,027
	Total, Agriculture ..			44,070	1,21,500	12,500	73,602
	CIVIL WORKS.						
	Major Works.						
44	Works Completed	..	..	..	..	..	30,914
	Minor Works.						
45	Chief Engineer in Sind			7,930	540	4,650	
46	Electrical Advisor to Government and Electrical Inspector in Sind.			4,040	2,000	..	
47	Superintending Engineer, Southern Sind Circle.	..	..	..	310	..	
48	Superintending Engineer, Western Sind Circle.	..	..	..	3,500	..	
	Total, Minor Works ..			11,970	6,350	4,650	13,139
	Total, Civil Works ..			11,970	6,350	4,650	44,053
	STATIONERY AND PRINTING.						
	New Major Works.						
49	Constructing new Government Press building, Superintendent's quarters, out-houses etc., at Karachi.	2,96,330*	..	2,96,330	..	..	..
	Minor Works.						
50	Electrical Advisor to Government and Electrical Inspector in Sind.	..	..	..	60	..	
51	Superintendent, Government Printing and Stationery ..			500	..	..	..
	Total, Minor Works ..	..	..	500	60	..	207
	Total, Stationery and Printing ..			2,96,830	60	..	207

* Approximate cost.

Item No.	DETAILED ACCOUNT No. 50-B. CIVIL WORKS. B.—Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	COMMUNICATIONS.						
	SUMMARY.						
	(1) Financed from Ordinary Revenues.			..	2,95,100	3,700	63,771
	(2) Financed from Central Road Fund.			17,49,000	14,88,740	6,91,640	27,962
	Total, B.—Original Works—Communications ..			17,49,000	17,83,840	6,95,340	91,733
	DETAILS.						
	B.—(1) FINANCED FROM ORDINARY REVENUES:—						
	Major Works in progress.						
52	Works completed			..	2,92,350	..	55,553
	Total, Major Works in progress ..			..	2,92,350	..	55,553
	Minor Works.						
53	Superintending Engineer, Southern Sind Circle			..	2,750	3,700	8,218
	Total, B.—Original Works—Communications.—(1) Financed from Ordinary Revenues ..			..	2,95,100	3,700	63,771
	B.—(2) FINANCED FROM CENTRAL ROAD FUND :—						
	(Public Works Department.)						
	Special Reserve with the Government of India—						
	Major Works in progress.						
54	Constructing Shahi Multan Trunk road from Rohri to Provincial limit near Reti ..	22,00,000 *	9,75,000	12,00,000	9,75,000	..	..
55	Improving Ruk Junction to Sukkur-Shikarpur Road (near Lakhi).	40,000 *	40,000	..	40,000	..	..
56	Strengthening or remodelling one or two old canal bridges on the Sukkur-Jacobabad Road	4,000 *	4,000	..	4,000	..	..
57	Improvements to the asphalt road of the Sukkur-Jacobabad Road	15,000 *	15,000	..	15,000	..	..
	Total Special Reserve carried forward ..			12,00,000	10,34,000	..	..

* Approximate cost.

Item No.	DETAILED ACCOUNT No. 50-B. CIVIL WORKS. B.—Original Works.—(concld.)	Estimated cost. Gross.	Estimated cost. Net after deducting 1/7th chargeable to District Local Boards.	Expenditure to end of 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate 1940-41.	Accounts, 1939-40
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Total, Brought forward ..				12,00,000	10,34,000	...	..
	Ordinary Central Road Fund.							
	Major Works.							
58	Land acquisition for roads included in the Second programme	3,51,556	3,01,162	2,71,584	80,000	2,70,000	2,70,000	1,584
59	Provision for works included in the Second programme..	..	..	..	(a) 4,69,000	..	3,27,000	..
60	Works completed	..	..	..	..	1,84,740	94,500	21,527
	Total ..				5,49,000	4,54,740	6,91,500	23,111
	Experimental Works for Communications.							
61	Works completed				..	..	140	4,851
	Total, Experimental Works ..				..	..	140	4,851
	Total, B.—Original Works Communications-(2) Financed from Central Road Fund ..				17,49,000	14,88,740	6,91,640	27,962
	DETAILED ACCOUNT No. 50-C. **CIVIL WORKS.** **C.—Original Works.**							
	MISCELLANEOUS.							
	Financed from Ordinary Revenues :—							
	Major Works in progress.—							
62	Constructing the proposed cross bund between Sukkur Begari Bund and the Mahmudabagh loop for protection of Arain village	22,003	..	17,100	7,000	17,100	..	..
	Minor works							
63	Completed Works				..	..	..	2,880
	Total, Miscellaneous ..				7,000	17,100	..	2,880

(a) The names of works etc., will be reported to all concerned by the Chief Engineer on receipt of approval of the Government of India to the programme for the year.

Item No.	DETAILED ACCOUNT No. 50-D. CIVIL WORKS. D.—Repairs.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	REPAIRS.	Rs.	Rs.	Rs.	Rs.
	(*1*) **Buildings.**				
	(*a*) Official Residence of the Governor— *Charged.*				
	(*i*) Repairs .. Rs. *6,750*				
	(*ii*) Water and Taxes .. „ *6,370*				
	(*iii*) Electricity .. „ *2,780*				
	*Total Rs. *15,900*				
1	Superintending Engineer, Western Sind Circle .. *Charged.*	*11,700*	*11,750*	*11,750*	
2	Electrical Advisor to Government and Electrical Inspector in Sind .. .. .. *Charged.*	*4,200*	*4,650*	*4,670*	
	Total, *Charged* ..	*15,900**	*16,400*	*16,420*	*13,545*
	(*b*) Other Works—				
3	Superintending Engineer, Eastern Sind Circle ..	26,000	26,000	26,000	
4	Superintending Engineer, Northern Sind Circle ..	51,000	50,000	50,000	
5	Superintending Engineer, Rohri Canal Circle ..	22,400	23,700	21,000	
6	Superintending Engineer, Southern Sind Circle ..	51,000	56,000	50,250	
7	Superintending Engineer, Western Sind Circle ..	1,12,300	1,15,200	98,000	
8	Electrical Advisor to Government and Electrical Inspector in Sind	17,800	11,500	18,000	
	Total, Voted ..	2,80,500	2,82,400	2,63,250	2,56,853
	(*2*) **Communications—**				
9	Chief Engineer in Sind (for Executive Engineer, Development and Research.)	..	48	..	
10	Superintending Engineer, Eastern Sind Circle ..	20,000	18,000	20,000	
11	Superintending Engineer, Northern Sind Circle ..	15,000	25,000	23,000	
12	Superintending Engineer, Rohri Canal Circle ..	33,600	35,000	35,000	
13	Superintending Engineer, Southern Sind Circle ..	95,750	1,23,150	1,00,500	
14	Superintending Engineer, Western Sind Circle ..	53,000	55,600	55,600	
15	Special Road Engineer in Sind.	..	—5,548	..	
	Total—Repiars, Communications .. Voted ..	2,17,350	2,51,250	2,34,100	2,41,887
	(*3*) **Miscellaneous.—**				
16	Superintending Engineer, Southern Sind Circle Voted ..	1,250	1,250	1,250	1,522
	Total, D—Repairs.. { *Charged* ..	*15,900*	*16,400*	*16,420*	*13,545*
	{ Voted ..	4,99,100	5,34,900	4,98,600	5,00,262

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DETAILED ACCOUNT No. 50-E. CIVIL WORKS. E.—Establishment.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
Summary.					
(1) Ordinary Establishment—					
I—Chief Engineer, Secretariat	*Charged*	*59,100*	*61,550*	*61,500*	*57,455*
	Voted	1,01,300	1,18,300	1,09,500	1,06,747
II—Specialist Officers—					
(*i*) Electrical Advisor to Government and Electrical Inspector in Sind.	Voted	58,400	53,650	56,300	52,562
(*ii*) Mechanical Engineer in Sind	Voted	27,400	29,200	*	*
III—Superintending Engineers	*Charged*	*1,39,300*	*1,38,100*	*1,42,100*	*1,45,634*
	Voted	1,58,700	1,63,050	1,65,400	1,61,990
IV—Executive	*Charged*	*2,88,300*	*2,51,250*	*3,07,000*	*2,34,591*
	Voted	23,35,800	22,89,600	23,36,000	22,42,295
Provision for officers reverting from deputation to the Public Works Department	*Charged*	..		..	..
	Voted	6,600		..	..
Passage Pay	*Charged*	..	*400*	*400*	*7,165*
	Voted	..	..	..	1,054
Fees for Professional Examination of Assistant Executive and Assistant Engineers.	*Charged*	*100*	*100*	*100*	..
	Voted	100	100	100	..
Establishment charges creditable to other Government Departments, etc.	Voted	..		..	5,310
Deduct—Probable savings on account of leave allowances payable in England.	*Charged*	*—20,600*		..	..
	Voted	—6,800		—6,000	..
Total, Ordinary Establishment (in India)	*Charged*	*4,66,200*	*4,51,400*	*5,11,100*	*4,44,845*
	Voted	26,81,500	26,53,900	26,61,300	25,69,958
Deduct—Establishment charges recoverable from other Governments, Departments, etc—					
(*a*) Other Departments, etc.,	Voted	..		..	—2,45,312
(*b*) (*i*) 50—Civil Works—Central	*Charged*	..		..	*—2,889*
	Voted	..		..	—12,842
(*ii*) Ecclesiastical	*Charged*	..		..	*—491*
	Voted	..		..	—2,183
(*c*) Imperial Council of Agricultural Research	Voted	..		—8,100	..
(*d*) Contribution works	Voted	..		..	..
(*e*) 82—Other Provincial Works	Voted	..		..	..
(*f*) District Local Boards in Sind Grants-in-aid	Voted	..		—1,31,300	†
Total, Recoveries	*Charged*	..	..	..	*—3,380*
	Voted	..	—89,100	—1,39,400	—2,60,337
Net Total—Ordinary Establishment in India Carried over	*Charged*	*4,66,200*	*4,51,400*	*5,11,100*	*4,41,465*
	Voted	26,81,500	25,64,800	25,21,900	23,09,621

* Included in the figures for "IV Executive" (Voted).

† The figures appear under (*a*) other Departments etc.

DETAILED ACCOUNT No. 50-E. CIVIL WORKS. E.—Establishment.—(*contd.*)		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
Summary.—(*concld.*)		Rs.	Rs.	Rs.	Rs.
Total, brought forward ..	*Charged* ..	*4,66,200*	*4,51,400*	*5,11,100*	*4,41,465*
	Voted ..	26,81,500	25,64,800	25,21,900	23,09,621
**Deduct*—Establishment charges in India transferred *pro-rata* to other major heads—					
(*a*) (*i*) XVII—Productive (Lloyd Barrage Unified System). (*vide* page 49.)	*Charged* ..	*—2,01,700*	*—2,24,600*	*—2,41,800*	*—2,62,461*
	Voted ..	—11,59,800	—11,35,100	—11,33,400	—12,40,968
(*ii*) XVII—Productive (Other than Lloyd Barrage Unified System). (*vide* page 50.)	*Charged* ..	*—24,800*	*—28,850*	*—39,900*	*—1,04,999*
	Voted ..	—1,42,400	—1,45,300	—1,86,900	—4,83,409
(*iii*) XVII—Unproductive (*vide* page 50).	*Charged* ..	*—40,000*	*—42,400*	*—46,700*	*—12,420*
	Voted ..	—2,30,200	—2,14,100	—2,19,000	—56,225
(*b*) 18 (*vide* pages 107 and 108)	*Charged* ..	*—12,900*	*—21,700*	*—14,700*	*—11,011*
	Voted ..	—74,400	—1,09,500	—69,200	—71,528
(*c*) 68—Lloyd Barrage and Canals Construction (*vide* page 278).	*Charged* ..	*—31,900*	*—38,700*	*—45,500*	*—25,845*
	Voted ..	—1,83,300	—1,94,800	—2,13,200	—1,29,537
(*d*) 68—Other than Lloyd Barrage and Canals Construction—					
(*i*) Productive (*vide* page 278).	*Charged* ..	*—3,200*	*—6,700*	*—6,600*	*—29,220*
	Voted ..	—18,400	—34,000	—30,800	—1,46,189
(*ii*) Unproductive (*vide* page 278).	*Charged* ..	*—68,900*	*—47,800*	*—36,000*	*—2,117*
	Voted ..	—3,96,400	—2,41,400	—1,68,800	—10,593
(*e*) 81—Civil Works (*vide* page 283). ..	*Charged* ..	..	*—50*	*—1,000*	*—465*
	Voted ..	..	—200	—4,700	—2,067
TOTAL ..	*Charged* ..	*—3,83,400*	*—4,10,800**	*—4,32,200**	*—4,48,538**
	Voted ..	—22,04,900	—20,74,400*	—20,26,000*	—21,40,516*
Total, Net Ordinary Establishment charges in India ..	*Charged* ..	*82,800*	*40,600*	*78,900*	*—7,073*
	Voted ..	4,76,600	4,90,400	4,95,900	1,69,105
(2) **Special Establishment Financed from Central Road Fund—**					
III-(B)—Superintending Engineer ..	*Charged* ..	*28,200*	*28,800*	*28,600*	*33,866*
	Voted ..	26,400	24,100	23,100	24,194
IV-B—Executive ..	*Charged* ..	*18,700*	*20,500*	..	..
	Voted ..	68,700	68,650	66,000	71,857
IV-C—Executive from Reserve	..	..	25,000	..	..
Total, Special Establishment ..	*Charged* ..	*46,900*	*49,300*	*28,600*	*33,866*
	Voted ..	95,100	1,17,750	89,100	96,051
Deduct—Establishment charges recoverable from the District Local Boards in Sind ..	Voted	—46,100	—1,75,830	..	..
Grand total establishment charges in India	*Charged* ..	*1,29,700*	*89,900*	*1,07,500*	*26,793*
	Voted ..	5,25,600	4,32,320	5,85,000	2,65,156

* The figures of actuals for 1939-40 and of the provisions in the budget and revised estimates for 1940-41 include "charges in England" also.

DETAILED ACCOUNT No. 50-E. CIVIL WORKS. E—Establishment.— (*contd*).		Strength 1941-42.	Strength 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
Details.				Rs.	Rs.	Rs.	Rs.
Ordinary Establishment.							
I—CHIEF ENGINEER, Secretariat.							
(*a*) Pay of Officers—							
Chief Engineer and Secretary to Government ..	*Charged* ..	1	1	*37,400*	*39,600*	*39,600*	*37,802*
Deputy Secretary ..	*Charged* ..	1	1	*17,700*	*17,740*	*17,740*	*15,969*
Assistant Secretary ..	Voted ..	1	1	6,750	9,600	9,600	9,194
Assistant Engineer ..	Voted ..	1	1	7,220	7,500	6,980	6,740
Leave Salary ..	*Charged* ..			..		..	*−133*
	Voted ..			..		..	1,729
Total, Pay of Officers. ..	*Charged* ..			*55,100*	*57,340*	*57,340*	*53,638*
	Voted ..			13,970	17,100	16,580	17,663
(*b*) Pay of Establishment— Superintendents, Senior Assistants, Junior Assistants, Clerks, Typists, Draftsman and Stenographer	..	45	45	64,880		69,800	63,025
Petty Establishment ..	..	1	1	204		192	191
Inferior Establishment ..	..	15	15	3,216		3,008	2,861
Temporary Establishment ..	..			6,700		7,300	8,167
Leave salary	..			..		..	2,917
Total, Pay of Establishment.	Voted ..			75,000	87,000	80,300	77,161
(*c*) Allowances, Honoraria, etc.—							
Travelling and other allowances.	*Charged* ..			*3,962*	*4,200*	*4,162*	*3,817*
	Voted ..			3,940	4,200	4,240	3,490
Total, Allowances, etc. ..	*Charged* ..			*3,962*	*4,200*	*4,162*	*3,817*
	Voted ..			3,940	4,200	4,240	3,490
(*d*) Contingencies—							
Non-contract contingencies—	..						
Rents, rates and taxes ..	..			236		236	
Country stationery, etc. ..	..			300		300	
Postal and Telegraph charges	..			2,000		2,000	
Carriage of parcels, treasure and other Government property	..			1,000		1,000	
Sweeping Charges ..	..			470		470	
Electric charges	..			300		300	
Medicines and Hospital charges	..			120		120	
Purchase and repair of tents	..			200		200	
Books and periodicals ..	..			500		500	
Printing, binding and advertising	..			1,000		1,000	
Purchase of and repairs to furniture	..			800		800	
Telephones	..			1,000		1,000	
Liveries and warm clothing	..			350		350	
Miscellaneous petty charges	..			124		124	
Total, contingencies..	Voted ..			8,400	10,000	8,400	8,433
Rounding	*Charged* ..			*+38*	*+10*	*−2*	..
	Voted ..			−10	..	−20	..
Total, I—Chief Engineer, Secretariat	*Charged* ..			*59,100*	*61,550*	*61,500*	*57,455*
	Voted ..			1,01,300	1,18,300	1,09,500	1,06,747

DETAILED ACCOUNT No. 50-E. CIVIL WORKS. E.—Establishment.—(*contd.*)	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
II.—SPECIALIST OFFICERS.						
Electrical Advisor to Government.						
(*a*) Pay of officers—						
Electrical Advisor to Government and Electrical Inspector in Sind .. Voted ..	1	1	8,730	8,250	8,250	7,807
Temporary Assistant Engineer .. .. Voted ..	1	1	6,000	6,000	6,000	4,000
Total, Pay of Officers—Voted ..			14,730	14,250	14,250	11,807
(*b*) Pay of Establishment—						
Accountants, Clerks, Draftsman and Ferro Typists, Liftman, etc.	2	2	1,800		1,788	2,972
Temporary Establishment			28,730		26,601	25,212
Inferior Establishment			..		..	24
Total—Pay of Establishment, Voted ..			30,530	26,200	28,389	28,208
(*c*) Allowances, Honoraria, etc—						
Travelling and other allowances .. .. Voted ..			8,340	7,800	8,980	7,905
Total, allowances, etc. Voted ..			8,340	7,800	8,980	7,905
(*d*) Contingencies—						
Non-contract contingencies—						
Office Rent			1,900		1,800	
Postal and Telegraph charges ..			1,000		1,000	
Carriage of parcels, treasure and other Government property ..			200	..	200	
Office furniture including repairs ..			100		100	
Printing, binding and advertising charges			100		100	
Rent of Telephones			700		700	
Electric Energy charges			250		250	
Sweeping charges			150		150	
Clothing to menials			100		100	
Books and Periodicals			100		100	
Total, Non-contract contingencies..			4,600	5,220	4,500	
Pay of inferior servants			180	180	180	
Total, Contingencies.. Voted ..			4,780	5,400	4,680	4,642
Rounding .. Voted ..			+20		+1	..
Total, (i) Electrical Advisor to Government .. .. Voted ..			58,400	53,650	56,300	52,562
Total carried over ..			58,400	53,650	56,300	52,562

DETAILED ACCOUNTS No. 50-E. CIVIL WORKS. E.—Establishment.—(*contd.*)	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
II.—SPECIALIST OFFICERS.—(*concld.*)			Rs.	Rs.	Rs.	Rs.
Total, brought forward ..			58,400	53,650	56,300	52,562
(ii) Mechanical Engineer in Sind—						
(*a*) Pay of officers	1	1	13,500	13,500		
Total, Pay of Officers—Voted ..			13,500	13,500		
(*b*) Pay of Establishment—						
Temporary Establishment			8,155	8,088		
Inferior Establishment			912	912		
Total, Pay of Establishment—Voted ..			9,067	9,000		
(*c*) Allowances, Honoraria, etc.—						
Travelling and other allowances ..			2,800	4,400		
Total, Allowances, etc.—Voted ..			2,800	4,400		
(*d*) Contingencies—						
Non-conract contingencies—						
Postal, telegraph and money-order commission charges			800			
Carriage of parcels, treasure and other Government property			200			
Telephone charges			400			
Medicine charges			75			
Purchase of and repairs to furniture..			75			
Electric energy charges			300			
Miscellaneous petty charges.. ..			194			
Total, Contingencies—Voted ..			2,044	2,300		
Rounding ..			—11	..		
Total, (ii) Mechanical Engineer in Sind..			27,400	29,200	*	*
Total, II-Specialist Officers ..			85,800	82,850	56,300	52,562

*Included in the figures for 'IV-Executive" (Voted).

DETAILED ACCOUNT No. 50-E. CIVIL WORKS. E.—Establishment.—(contd.)		Strength 1941-42.	Strength 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
III.—Superintending Engineers.				Rs.	Rs.	Rs.	Rs
(a) Pay of officers—							
Superintending Engineers	*Charged* ..	5	5	*1,25,626*	*1,24,500*	*1,27,580*	*1,31,774*
Assistant Engineers ..	Voted ..	5	5	32,103	36,540	32,375	34,316
Total ..	*Charged* ..			*1,25,626*	*1,24,500*	*1,27,580*	*1,31,774*
	Voted ..			32,103	36,540	32,375	34,316
(b) Pay of Establishment—							
Supervisors, Overseers, Clerks and Draftsmen ..	..	42	34	65,789		59,773	
Chowkidars	..	1	1	228		216	
Inferior Establishment ..	..	29	16	6,480		3,696	
Temporary Establishment ..	..			21,244		35,422	
Leave salary	..			..		..	
Deduct—Leave salary of Non-gazetted Establishment debitable to '68' (*vide* page 276)				—500		—1,600	
Total ..	Voted ..			93,241	91,200	97,507	92,312
(c) Allowances, Honoraria, etc.—							
Travelling Allowance ..	*Charged* ..			*11,860*	*11,700*	*12,260*	*12,477*
	Voted ..			8,600	8,780	8,980	9,786
House rent and other allowances.	*Charged* ..			*1,800*	*1,900*	*2,250*	*1,383*
	Voted ..			12,223	12,700	12,691	12,164
Total ..	*Charged* ..			*13,660*	*13,600*	*14,510*	*13,860*
	Voted ..			20,823	21,480	21,671	21,950
(d) Contingencies—							
Non-contract contingencies—							
Rent and taxes	..			300		350	
Country stationery, etc. ..	..			600		700	
Postal and Telegraph charges	..			3,600		4,000	
Carriage of parcels, treasure and other Government property	..			3,700		4,000	
Supplying drinking water and dusting office	..			350		300	
Telephones	..			800		800	
Medicine and Hospital charges	..			200		200	
Books and periodicals ..	..			200		200	
Printing, binding and advertising	..			100		100	
Purchase of and repairs to furniture	..			800		1,000	
Clothing	..			600		700	
Tents	..			100		200	
Sweeping charges	..			200		300	
Electric charges	..			300		300	
Miscellaneous petty charges	..			150		250	
Total, Non-contract contingencies	..			12,000	13,410	13,400	
Pay of inferior servants ..	..			486	420	420	
Total, contingencies ..	Voted ..			12,486	13,830	13,820	13,412
Rounding	*Charged* ..			*+14*		*+10*	..
	Voted ..			+47		+27	..
Total, III—Superintending Engineers	*Charged* ..			*1,39,300*	*1,38,100*	*1,42,100*	*1,45,634*
	Voted ..			1,58,700	1,63,050	1,65,400	1,61,990

DETAILED ACCOUNT No. 50-E. CIVIL WORKS. E.—Establishment.—(*contd*).		Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
IV.—Executive.				Rs.	Rs.	Rs.	Rs.
(*a*) Pay of officers—							
Executive Engineers and Assistant Executive Engineers ..	*Charged* ..	*18*	20	*2,52,642*	*2,19,200*	*2,73,835*	*2,04,415*
Executive Engineers, Assistant Engineers, Temporary Engineers and Apprentices ..	Voted ..	60	54	3,53,301	3,64,800	3,53,838	3,38,631
Deduct—Leave allowances of Gazetted establishment debitable to "68"	*Charged* ..		..	..		..	
	Voted ..		..	..		..	
Total ..	*Charged* ..			*2,52,642*	*2,19,200*	*2,73,835*	*2,04,415*
	Voted ..			3,53,301	3,64,800	3,53,838	3,38,631
(*b*) Pay of Establishment—							
Supervisors, Overseers, Accountants, Clerks, Draftsmen and Storekeepers	..	446	320	6,80,502		6,47,792	
Chowkidars ..	..	19	10	3,636		1,740	
Inferior Establishment ..	..	90	66	17,796		12,960	
Temporary Establishment	..			7,50,036		8,21,658	
Deduct—Leave allowances of non-Gazetted establishments debitable to "68" (*vide* page 276)	..			—11,000		—10,600	
Total ..	Voted ..			14,40,970	14,00,350	14,73,550	14,13,716
(*c*) Allowances, Honoraria, etc—							
Travelling allowance ..	*Charged* ..			*33,907*	*30,580*	*31,480*	*28,813*
	Voted ..			2,96,167	3,13,670	3,09,308	3,03,781
House rent and other allowances.	*Charged* ..			*1,764*	*1,470*	*1,725*	*1,363*
	Voted ..			28,753	25,900	24,293	21,320
Total ..	*Charged* ..			*35,671*	*32,050*	*33,205*	*30,176*
	Voted ..			3,24,920	3,39,570	3,33,601	3,25,101
(*d*) Contingencies—							
Non-contract contingencies—							
Rent and taxes	..			1,300		1,300	
Country stationery, etc.	..			8,600		9,800	
Postal, Telegraph and Money Order Commission Charges ..	..			46,400		46,900	
Carriage of parcels, treasure and other Government property ..	..			43,100		43,300	
Working punkhas ..	..			1,800		3,700	
Supplying drinking water and dusting office	..			800		900	
Telephones (rental and Trunk call charges)	..			2,600		2,600	
Medicine and Hospital charges	..			2,600		2,800	
Books and periodicals ..	..			400		1,000	
Printing, Binding and advertising	..			6,600		9,100	
Purchase of and repairs to furniture				5,800		9,500	
Clothing	..			5,000		4,000	
Tents	..			400		500	
Carried Over	..			1,25,400		1,35,400	
Total Carried over	*Charged* ..			*2,88,313*	*2,51,250*	*3,07,040*	*2,34,591*
	Voted ..			21,19,191	21,04,720	21,60,989	20,77,448

DETAILED ACCOUNT No. 50-E. CIVIL WORKS. E.—Establishment. *(contd.)*	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts 1939-40.
IV—Executive—*(concld)*.			Rs.	Rs.	Rs.	Rs.
Total, Brought forward { *Charged*			*2,88,313*	*2,51,250*	*3,07,040*	*2,34,591*
Total, Brought forward { Voted			21,19,191	21,04,720	21,60,989	20,77,448
(d) Contingencies—*(concld.)*.						
Brought forward ..			1,25,400		1,35,400	
Sweeping charges			1,900		2,500	
Electric charges			6,800		6,800	
Repairs to Typewriters, cycles, etc ..			700		700	
Purchase of and repairs to drawing and Scientific Instruments ..			58,000		10,000	
Copying tender forms			1,000		1,000	
Guage Reading charges			..		300	
Maps and Topo sheets ..			4,800		1,000	
Drainage, Water-supply and Conservancy charges			1,000		1,100	
Other petty Miscellaneous items ..			1,900		400	
Total, Non-contract Contingencies ..			2,01,500	1,69,000	1,59,200	
Pay of inferior servants			15,084	15,850	15,862	
Total, Contingencies .. Voted ..			2,16,584	1,84,850	1,75,062	1,64,847
Rounding .. .. .. { *Charged* ..			*—13*	..	*—40*	
Rounding { Voted ..			+25	+30	—51	
Total, IV—Executive .. { *Charged* ..			*2,88,300*	*2,51,250*	*3,07,000*	*2,34,591*
Total, IV—Executive { Voted ..			23,35,800	22,89,600	*23,36,000	*22,42,295
Special Establishment—						
III-B—Superintending Engineers—Special Road Engineer.						
(*a*) Pay of officers—						
Special Road Engineer .. *Charged* ..	1	1	*25,800*	*25,800*	*25,800*	*32,017*
Assistant Engineer .. Voted ..	1	1	6,203	6,050	5,363	6,661
Total .. { *Charged* ..			*25,800*	*25,800*	*25,800*	*32,017*
Total { Voted ..			6,203	6,050	5,363	6,661
(*b*) Pay of Establishment—						
Temporary Establishment Voted ..			13,656	11,400	11,961	11,060
(*c*) Allowances, Honoraria, etc.—						
Travelling allowance .. { *Charged* ..			*2,400*	*3,000*	*2,772*	*1,849*
Travelling allowance { Voted ..			4,200	3,950	3,730	1,962
House rent and other allowances. { *Charged* ..				..	..	..
House rent and other allowances. { Voted ..				..	..	1,950
Total .. { *Charged* ..			*2,400*	*3,000*	*2,772*	*1,849*
Total { Voted ..			4,200	3,950	3,730	3,912
(*d*) Contingencies.— Non-contract contingencies—						
Country Stationery			100		100	
Postal and Telegraph charges ..			800		800	
Carriage of parcels, treasure and other Government property			800		500	
Office furniture and repairs ..			100		100	
Telephone charges			150		150	
Other petty items			350		350	
Total, Contingencies .. Voted ..			2,300	2,700	2,000	2,561
Rounding .. .. { *Charged* ..			..	..	*+28*	..
Rounding { Voted ..			+41	..	+46	..
Total, III-B—Superintending Engineers. { *Charged* ..			*28,200*	*28,800*	*28,600*	*33,866*
Total, III-B—Superintending Engineers. { Voted ..			26,400	24,100	23,100	24,194

DETAILED ACCOUNT No. 50-E CIVIL WORKS. E.—Establishment. (*concld*).		Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
				Rs.	Rs.	Rs.	Rs.
IV-B.—Executive.							
Special Road Division.							
(*a*) Pay of Officers—							
Executive Engineers and Assistant Executive Engineers ..	*Charged* ..	1	..	*16,719*	*17,200*	..	..
Assistant Engineers, Temporary Engineers and Apprentices..	Voted ..	3	4	14,172	14,900	27,636	23,388
Total ..	*Charged*			*16,719*	*17,200*	..	..
	Voted ..			14,172	14,900	27,636	23,388
(*b*) Pay of Establishment—							
Temporary Establishment ..	Voted ..			39,406	36,150	25,782	30,365
(*c*) Allowances, Honoraria, etc.—							
Travelling Allowance ..	*Charged* ..			*2,000*	*3,300*	..	..
	Voted ..			8,990	10,900	8,620	12,498
House rent and other allowances..	Voted ..			990	..	..	
Total ..	*Charged* ..			*2,000*	*3,300*	..	..
	Voted ..			9,980	10,900	8,620	12,498
(*d*) Contingencies.—							
Non-contract Contingencies—							
Country Stationery				250		200	
Postal and Telegraph charges ..				1,800		1,200	
Carriage of parcels and treasure and other Government property ..				1,000		800	
Working Punkhas				250		200	
Printing and Binding				1,100		900	
Tender Fees				300		300	
Sweeping charges				100		100	
Clothing				100		100	
Office furniture				..		..	
Medicine and Hospital charges ..				100		100	
Other petty items				200		100	
Total, Contingencies	.. Voted ..			5,200	6,700	4,000	5,606
Rounding	*Charged* ..			*—19*	..	..	
	Voted ..			—58	..	—38	
Total, IV-B.—Executive ..	*Charged* ..			*18,700*	*20,500*	..	..
	Voted ..			68,700	68,650	66,000	71,857
IV-C.—Executive.							
Upper Sind Road Division. (Central Road Fund—Reserve).							
(*a*) Pay of Officers—							
Executive Engineer and Assistant Engineer ..	Voted ..			..	5,700	..	..
(*b*) Pay of Establishment—							
Temporary Establishment	Voted ..			..	12,800	..	..
(*c*) Allowances	Voted ..			..	3,500	..	..
(*d*) Contingences	Voted ..			..	3,000	..	..
Tota IV-C—Executive ..				..	25,000	..	..

Item No.	DETAILED ACCOUNT No. 50-F. CIVIL WORKS. F.—Tools & Plant.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	SUMMARY	Rs.	Rs.	Rs.	Rs.
	(1) Financed from Ordinary Revenues. Voted ..	19,250	19,800	11,490	22,676
	(2) Financed from Central Road Funds* ..	42,000	(a) 4,600	..	18,011
	Total, F.—Tools and Plant Voted ..	61,250	24,400	11,490	40,687
	DETAILS				
	(1) Financed from Ordinary Revenues—				
1	Chief Engineer in Sind (for Executive Engineer, Development and Research Division)	8,000	8,000	8,000	
2	Superintending Engineer, Eastern Sind Circle	4,100	4,600	4,600	
3	Superintending Engineer, Northern Sind Circle	21,350	15,730	14,500	
4	Superintending Engineer, Rohri Canal Circle	3,000	2,900	3,200	
5	Superintending Engineer, Southern Sind Circle	5,200	7,620	4,700	45,347
6	Superintending Engineer, Western Sind Circle	14,100	10,400	10,400	
7	Special Road Engineer in Sind ..	12,500	13,750	10,500	
8	Mechanical Engineer in Sind ..	8,500	9,300	..	
9	Electrical Advisor to Government and Electrical Inspector in Sind	500	500	500	
	Total ..	77,250	72,800	56,400	45,347
10	*Deduct*—				
	(*i*) Tools and Plant charges transferred *pro-rata* to other major Heads:				
	XVII.—A (1) Productive Works Lloyd Barrage Unified System (*vide* page 51)	−23,400	−22,700	−12,860	−10,605
	Non-Barrage Canals (*vide* page 51) ..	−2,900	−2,900	−2,120	−4,240
	XVII.—A (2) Unproductive Works (*vide* page 51)	−4,600	−4,300	−2,480	−476
	18-A (1) Works for which no capital Accounts are kept (*vide* page 107) } (2) Miscellaneous (*vide* page 108)	−3,000	−4,400	−1,570	−1,042
	68-A.—Irrigation Works.—(1) Productive—(*vide* page 279)				
	Lloyd Barrage Unified System. ..	−7,400	−7,800	−4,840	−2,083
	Non-Barrage	−700	−1,300	−700	−2,320
	(2) Unproductive (*vide* page 279) ..	−16,000	−9,600	−3,830	−167
	81—Civil Works (*vide* page 283) ..	..	..	−100	−37
	(*ii*)—Recoverable from other Governments, Department, etc—	..	..	−16,410	−1,701
	Total ..	−58,000	−53,000	−44,910	−22,671
	Net Total, Voted ..	19,250	19,800	11,490	22,676

* The allotment under this head is placed at the disposal of the Special Road Engineer in Sind.

(*a*) Includes Rs. 1,000 for articles to be used on the Multan-Rohri-Quetta-Shahi Road which is being financed from the Special Reserve, Central Road Fund, with the Government of India.

Item No.	DETAILED ACCOUNT No. 50-G. CIVIL WORKS. G—Grants-in-aid.	Expenditure to end of 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.	Rs.
	Summary.					
	G.—(1) Financed from Ordinary Revenues — *Charged* ..		..	..	..	400
	— Voted ..		2,05,890	4,37,900	3,33,320	3,79,920
	G.—(2) Financed from Central Road Fund		1,25,290	9,16,550	5,47,200	6,84,434
	Total, G.—Grants-in-aid — *Charged* ..		..	..	..	400
	— Voted ..		3,31,180	13,54,450	8,80,520	10,64,354
	DETAILS.					
	G.—(1) Financed from Ordinary Revenues—					
1	Grants to Local Boards for Local Public Works in Sind ..		1,80,000	1,80,000	1,80,000	
2	Subsidy for the use of improved types of bullock carts in Sind ..		..	300	..	
3	Grants-in-aid to the Kotri Municipality in connection with the maintenance and repairs to the Protective Bund round Kotri ..		105	985	105	
4	Grants-in-aid to Municipalities and District Local Boards in Sind for the works to be done in the M. I. Depot, Karachi ..		15	15	15	
5	Grant-in-aid to District Local Boards in Sind equal to departmental charges recoverable from them on account of the execution by the Public Works Department of their roads shown in detailed account No. G-(2) Financed from Central Road Fund. ..		25,770	2,56,600	1,53,200	
	Total G—(1) Financed from Ordinary Revenues — *Charged* ..		..	..	..	400
	— Voted ..		2,05,890	4,37,900	3,33,320	3,79,920

Item No.	DETAILED ACCOUNT No. 50-G. CIVIL WORKS. G.—Grants-in-Aid.—*concld.*	Estimated cost. Gross.	Estimated cost. Net after deducting 1/7th chargeable to District Local Boards.	Expenditure to end of 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	DETAILS.—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	G.-(2) Financed from Central Road Fund.							
	6/7th share of the cost of the following District Local Board roads, which have been approved by the Government of India—							
	Improving road from :—							
6	Tando Bago to Pangrio ..	29,964	25,683	26,669	5,000	9,600	8,000	17,069
7	Mirpurkhas to Mirwah ..	1,42,825	1,22,421	93,875	40,000	41,500	57,900	43,519
8	Improving road from Hyderabad to Matiari—Sardari road as an earth road and adding cement concrete track way in the worst lengths.	(a) 50,000	..	40,000	10,000	40,000	..	..
9	Remodelling and surface dressing already metalled length of 2½ miles of Allahdino Sand to Matiari road and improving the remaining as earth road.	(a) 25,290	..	5,000	20,290	5,000	..	..
10	Applying third coat of surface dressing to the metalled roads of District Local Boards.	(a) 1,25,000	..	75,000	50,000	75,000	..	..
11	Completed works	..	..	..	...	7,45,450	4,81,300	6,23,846
	Total, G-(2) Financed from Central Road Fund ..				1,25,290	9,16,550	5,47,200	6,84,434

(a) Approximate cost.

L (IV) 1850—63

DETAILED ACCOUNT No. 50-H. CIVIL WORKS. H.—Suspense.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
SUSPENSE.				
(1) Stock—				
(i) Charges.	1,52,600	4,15,900	2,11,500	2,15,679
(ii) *Deduct*—Issues to Works and other credits	−1,53,700	−4,28,600	−2,12,350	−2,22,035
Net Total—Stock	−1,100	−12,700	−850	−6,356
(2) London Stores.—				
(i) Charges.—				
(a) In England	51,000	2,500	2,500	1,627
(b) In India	1,650	..	..	..
(ii) *Deduct*—Credits (by transfer to Works and stock)	−52,650	−2,500	−2,500	−1,626
Net Total—London Stores	..	..	..	1
(3) Other Suspense Accounts.—				
(i) Charges.	8,27,600	18,55,700	10,99,950	15,65,445
(ii) *Deduct*—Recoveries (credits) ..	−8,30,000	−18,16,900	−11,00,800	−14,93,248
Net Total, Other Suspense Accounts ..	−2,400	38,800	−850	72,197
Total—Suspense (Voted)	−3,500	26,100	−1,700	65,842

DETAILED ACCOUNT No. 50-I.* CIVIL WORKS. I-Charges in England.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
Leave and deputation pay etc..	*Charged*...	22,300	27,600	..	58,006
	Voted ..	6,800	..	6,100	..
Sterling overseas pay ..	*Charged*..	29,100	29,800	29,100	18,578
	Voted ..	4,800	4,800	4,800	2,054
Total ..	*Charged*..	51,400	57,400	29,100	76,584
	Voted ..	11,600	4,800	10,900	2,054
Deduct—Charges in England transferred *pro rata* to other major heads—					
(*a*) XVII—A—Irrigation Works—			*	*	*
(1) Productive Works—					
(i) Lloyd Barrage Unified System (*vide* page 51)	*Charged* ..	—22,300			
	Voted ..	—5,000			
(ii) Other than Lloyd Barrage Unified system (*vide* page 51)	*Charged* ..	—2,700			
	Voted ..	—600			
(2) Unproductive Works (*vide* page 51)	*Charged* ..	—4,400			
	Voted ..	—1,000			
(*b*) 18-Other Revenue expenditure financed from ordinary revenues—					
(1) Irrigation Works for which no capital accounts are kept (*vide* page108)	*Charged*..	—1,400			
	Voted ..	—300			
(2) Miscellaneous expenditure (*vide* page108)	*Charged* ..	...			
	Voted ..	...			
(*c*) 68-A-Irrigation Works—					
(1) Productive—					
(i) Lloyd Barrage (*vide* page 280)	*Charged* ..	—3,500			
	Voted ..	—800			
(ii) Other than Lloyd Barrage (*vide* page 280)	*Charged*	—400			
	Voted ..	—100			
(2) Unproductive (*vide* page 280)	*Charged* ..	—7,600			
	Voted ..	—1,700			
Total ..	*Charged* ...	—42,300	..	..	..
	Voted ...	—9,500	..	..	..
Total, Net charges in England	*Charged* ..	9,100	57,400	29,100	76,584
	Voted ..	2,100	4,800	10,900	2,054

*Included in figures for " Deduct establishment charges in India" transferred to other heads on *pro-rata* basis.

DETAILED ACCOUNT No. 50—J. CIVIL WORKS. J.—Loss or Gain by Exchange.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
Loss or Gain by exchange	*Charged*	..	100	..	
	Voted	..	15	..	
Deduct.—Loss or gain by exchange transferred *pro-rata* to other Major heads.					
(a) XVII—A—Irrigation Works—					
(1) Productive Works—					
(i) Lloyd Barrage Unified System (*vide* page 52).	*Charged*	..	—50	..	
	Voted	..	—5	..	
(ii) Other than Lloyd Barrage Unified System (*vide* page 52).	*Charged*	..	..	..	
	Voted	..	..	..	
(2) Unproductive Works (*vide* page 52).	*Charged*	..	—10	..	
	Voted	..	—1	..	
(*b*) 18-Other Revenue expenditure financed from ordinary revenues—					
(1) Irrigation Works for which no capital accounts are kept (*vide* page 109).	*Charged*	..	..	..	
	Voted	..	..	..	
(2) Miscellaneous expenditure (*vide* page 109).	*Charged*	..	..	..	
	Voted	..	..	..	
(*c*) 68-A-Irrigation Works—					
(1) Productive—					
(i) Lloyd Barrage (*vide* page 281).	*Charged*	..	—10	..	
	Voted	..	—1	..	
(ii) Other than Lloyd Barrage (*vide* page 281).	*Charged*	..	..	..	
	Voted	..	..	..	
(2) Unproductive (*vide* page 281).	*Charged*	..	—10	..	
	Voted	..	—1	..	
Total	*Charged*	..	20	..	343
	Voted	..	7	..	11

54.—FAMINE.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
54-A.—FAMINE RELIEF.					
Gratuitous Relief ... ... Voted ...		40,000	90,000	50,000	33,679
54-B.—TRANSFERS TO FAMINE RELIEF FUND.					
Transfer to Famine Relief Fund ... *Charged* ...		...	...	...	...
GRAND TOTAL ...		40,000	90,000	50,000	33,679
TOTAL ... *Charged* ...		...	...	...	...
TOTAL ... Voted ...		40,000	90,000	50,000	33,679

55.—SUPERANNUATION ALLOWANCES AND PENSIONS.		Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
A.—Superannuation and retired allowances.	*Charged* ...	55-A	*6,60,000*	*6,45,000*	*6,62,500*	*6,44,332*
	Voted ...		12,35,000	12,10,000	11,31,000	11,79,592
B.—Equated payments of commuted value of pensions transferred from capital (outside the Revenue Account)	*Charged* ...		...	...	...	...
	Voted ...		...	...	...	...
C.—Compassionate allowances ...	*Charged* ...	55-C	...	...	...	...
	Voted ...		7,100	7,000	6,000	5,803
D.—Gratuities	*Charged* ...	55-D	...	*200*	...	...
	Voted ..		4,000	4,500	4,000	4,041
E.—Contribution for pensions and gratuities of officers of the joint cadre establishment.	*Charged* ...		*1,65,900*	*1,59,400*	*1,55,800*	*1,49,627*
	Voted ...		9,000	10,300	10,300	10,841
F.—Pensions for distinguished and meritorious services or for political considerations.	*Charged* ...		*3,000*	*3,000*	*3,000*	*3,000*
	Voted ...		...	...	...	...
G.—Donations to Provident Funds. ...	*Charged* ...		...	...	...	...
	Voted ...		1,400	1,400	1,800	1,534
H.—Government contribution payable under the Indian Civil Service Family Pension Rules.	*Charged* ...		*500*	*400*	*500*	*1,050*
I.—Covenanted Civil Service Pensions ..	*Charged* ...		*13,500*	*13,500*	*13,500*	*13,334*
J.—Charges in England	*Charged* ...	55-J	*38,000*	*36,000*	*36,000*	*28,910*
	Voted ...		8,800	8,000	7,000	6,283
K.—Loss or gain by Exchange. ...	*Charged* ...		...	*100*	...	*116*
	Voted ...		...	...	...	23
L.—*Deduct*—Pensionary charges transferred to Commercial Departments.	*Charged* ...	55-L	*—22,900*	*—22,200*	*—23,100*	*—24,084*
	Voted ...		—1,19,000	—1,11,500	—1,10,000	—1,14,942
Rounding	*Charged* ...		...	*—400*	*—200*	...
	Voted ...		—300	+300	—100	...
	TOTAL ...		20,04,000	19,65,000	18,98,000	19,09,460
	Charged ...		*8,58,000*	*8,35,000*	*8,48,000*	*8,16,285*
	Voted ...		11,46,000	11,30,000	10,50,000	10,93,175

DETAILED ACCOUNT No. 55-A. SUPERANNUATION ALLOWANCES AND PENSIONS. A.—Superannuation and retired allowances.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
A.-1—(i) Superannuation and retired allowances for service rendered before 1st April 1936.	*Charged* ...	*45,000*	*40,000*	*30,000*	*35,573*
	Voted ...	11,90,000	11,70,000	11,15,000	11,54,383
A.-1—(ii) Excess over 85 per cent. paid to Bombay Government.	*Charged* ...	*6,10,000*	*6,00,000*	*6,30,000*	*6,04,040*
TOTAL ...	*Charged* ...	*6,55,000*	*6,40,000*	*6,60,000*	*6,39,613*
	Voted ...	11,90,000	11,70,000	11,15,000	11,54,383
A.-2—Superannuation and retired allowances for service rendered on or after 1st April 1936.	*Charged* ...	*5,000*	*5,000*	*2,500*	*4,719*
	Voted ...	45,000	40,000	16,000	25,209
TOTAL ...	*Charged* ..	*6,60,000*	*6,45,000*	*6,62,500*	*6,44,332*
	Voted ...	12,35,000	12,10,000	11,31,000	11,79,592

DETAILED ACCOUNT No. 55-C. SUPERANNUATION ALLOWANCES AND PENSIONS C.—Compassionate allowances.					
C.—(1) Compassionate allowances for service rendered before 1st April 1936.	*Charged* ...	...	...	...	...
	Voted ...	2,000	1,900	1,000	1,871
C.—(2) Compassionate allowances for service rendered on or after 1st April 1936.	*Charged* ...	...	...	...	...
	Voted ..	100	100	1,000	333
C.—(3) Miscellaneous Allowances and Rewards ...	Voted ...	5,000	5,000	4,000	3,599
TOTAL ...	*Charged* ...	...	...	...	...
	Voted ...	7,100	7,000	6,000	5,803

DETAILED ACCOUNT No. 55-D. SUPERANNUATION ALLOWANCES AND PENSIONS. D.—GRATUITIES.					
D.-1—Gratuities for service rendered before 1st April 1936.	*Charged* ...	...	...	...	...
	Voted ...	1,000	1,600	1,000	656
D.-2—Gratuities for service rendered on or after 1st April 1936.	*Charged* ...	...	*200*	...	...
	Voted ...	1,000	900	1,000	279
D.-3—Compassionate Fund Gratuities	Voted ...	2,000	2,000	2,000	1,963
D.-4—Write back of expenditure on gratuities to retrenched personnel	Voted ...	...	...	...	1,143
TOTAL ...	*Charged* ...	...	*200*	...	...
	Voted ...	4,000	4,500	4,000	4,041

DETAILED ACCOUNT No. 55-J. SUPERANNUATION ALLOWANCES AND PENSIONS. J.—Charges in England.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
High Commissioner for India—					
(i) Superannuation and Retired Allowances—					
(a) For service rendered before 1st April 1936 ...	*Charged* ...	*35,000*	*34,000*	*34,000*	*27,342*
	Voted ...	7,300	7,000	6,000	6,283
(b) For service rendered on or after 1st April 1936 ...	*Charged* ...	*3,000*	*2,000*	*2,000*	*1,568*
	Voted ...	1,500	1,000	1,000	...
(ii) Pensions under the Indian Civil Service Family Pension Rules ...	*Charged* ...	...	...	...	...
TOTAL ...	*Charged* ...	*38,000*	*36,000*	*36,000*	*28,910*
	Voted ...	8,800	8,000	7,000	6,283

DETAILED ACCOUNT No. 55-L. SUPERANNUATION ALLOWANCES AND PENSIONS. L.—DEDUCT—Pensionary Charges transferred to Commercial Departments.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
Irrigation Departments—					
"XVII" (*vide* pages 49-50) ...	*Charged* ...	*—15,900*		*—17,600*	
	Voted ...	—82,700		—82,700	
"18" (*vide* pages 107-108) ...	*Charged* ...	*—800*		*—800*	
	Voted ...	—4,000		—3,700	
"68" Irrigation (including Lloyd Barrage and Canals Construction). (*vide* page 278).	*Charged* ...	*—6,200*		*—4,800*	
	Voted ...	—32,300		—22,300	
TOTAL ...	*Charged* ...	*—22,900*	*—22,200*	*—23,200*	*—24,084*
	Voted ...	—1,19,000	—1,11,500	—1,08,700	—1,14,942

55-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
Amount transferred from "83—Payments of commuted value of pensions" (*Vide* page 285)	*Charged* ...	*20,000*	*25,000*	*25,000*	*8,660*
	Voted ...	2,20,000	2,50,000	1,80,000	2,09,990
	TOTAL ...	2,40,000	2,75,000	2,05,000	2,18,650

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56.—STATIONERY AND PRINTING.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
I.—Stationery—					
STATIONERY OFFICES AND STORES	56-A	3,200	4,200	...	...
PURCHASE OF STATIONERY STORES	56-B	1,82,900	1,82,000	1,65,000	1,49,246
Deduct—VALUE OF STATIONERY SUPPLIED TO OTHER GOVERNMENTS AND PAYING DEPARTMENTS ...	56-C	—1,400	—3,000	—1,200	—1,357
TOTAL ...		1,84,700	1,83,200	1,63,800	1,47,889
II.—Printing—					
GOVERNMENT PRESSES	56-D	1,50,700	1,48,000	1,48,300	1,40,211
PRINTING AT PRIVATE PRESSES		3,500	2,100	4,000	3,967
COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS ...	56-E	70,500	65,300	75,000	63,722
Deduct—COST OF PRINTING WORK DONE FOR OTHER GOVERNMENTS AND PAYING DEPARTMENTS ...	56-F	—7,700	—7,700	—7,500	—6,208
CHARGES IN ENGLAND		4,300	11,400	11,400	10,575
LOSS OR GAIN BY EXCHANGE		...	...	...	19
TOTAL ...		2,21,300	2,19,100	2,31,200	2,12,286
FOR ROUNDING		...	—300	...	...
TOTAL—Voted ...		4,06,000	4,02,000	3,95,000	3,60,175

DETAILED ACCOUNT No. 56-A. STATIONERY AND PRINTING. A—Stationery Offices and Stores.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
A.—(2) Pay of Establishment—						
Clerks (30—150)...	6		2,000		...	...
Inferior Establishment (16—20)	2		230		...	...
Leave salary			...		...	...
Total ...			2,230	1,900	...	...
A.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			170		...	...
Total ...			170	1,700	...	...
A.—(4) Cotingencies—						
Non-contract contingencies—						
Service Postage and Telegrams			600		...	...
Other miscellaneous expenses			200		...	...
Total ..			800	600	...	...
TOTAL—Voted ...			3,200	4,200	...	...

DETAILED ACCOUNT No. 56-B. STATIONERY AND PRINTING. Purchase of Stationery Stores.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
B.—(1) Purchase of Stationery Stores	1,82,000		1,65,000	1,49,246
B.—(2) Honorarium to officers in connection with supply of Stationery Stores	900		...	...
TOTAL—Voted ...	1,82,900	1,82,000	1,65,000	1,49,246

DETAILED ACCOUNT No. 56-C. STATIONERY AND PRINTING. C—Deduct—Value of stationery supplied to other Governments and paying Departments.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
C—*Deduct*—Value of stationery supplied to other Governments and paying Departments—				
Government of India	—300	—400	—300	...
Paying Departments	—1,100	—2,600	—900	—1,357
TOTAL—Voted ...	—1,400	—3,000	—1,200	—1,357

DETAILED ACCOUNT No. 56-D. STATIONERY AND PRINTING. D.—Government Presses.	Strength. 1941-42.	Strength. 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
D.—GOVERNMENT PRESS, KARACHI.						
D.—(1) Pay of Officers—						
Manager (350—500)	1	1	4,700		4,550	4,365
Leave salary			400		350	...
Total—Voted ...			5,100	4,700	4,900	4,365
D.—(2) Pay of Establishment—						
Assistant Manager (175—10—275)	1	1	2,350		2,250	...
Operatives (14—100)	76	77	61,500		61,050	57,822
Branch Supervision (45—170)	3	3	3,000		2,950	4,859
Auxiliaries (20—105)	16	16	6,000		6,000	5,586
Reading Branch (29—175)	16	16	9,950		9,700	8,143
Other Establishment	29	29	17,700		18,050	16,241
Leave salary			5,000		4,000	4,548
Total—Voted ...			1,05,500	1,00,000	1,04,000	97,229
D.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			...		...	137
Overtime allowance			1,300		1,300	1,198
House-rent and other allowances			2,600	...	2,500	2,369
Total—Voted ...			3,900	3,800	3,800	3,704
Carried over ...			1,14,500	1,08,500	1,12,700	1,05,298

DETAILED ACCOUNT No. 56-D. STATIONERY AND PRINTING. D.—Government Presses—*concld.*	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs	Rs.
Brought forward ...	1,14,500	1,08,500	1,12,700	1,05,298
GOVERNMENT PRESS, KARACHI —*concld.*				
D—(4) Contingencies—				
Non-contract contingencies—				
Service postage stamps	5,500		4,000	6,600
Telephone charges	210		210	
Rents, rates and taxes	700		700	
Repairs to plant and machinery	60		120	2,154
Pay of inferior servants	330		220	
Office expenses and miscellaneous	200		250	
TOTAL ...	7,000	6,700	5,500	8,754
D—(5) Additions to Plant and Machinery	4,200	5,300	8,500	3,040
D—(6) Supplies and Services	6,500	7,300	6,100	6,715
D—(7) Stores—Raw Materials	6,500	7,200	5,500	6,405
D—(8) Provision for Depreciation	12,000	13,000	10,000	11,783
D—(9) Renewals and Replacements	500	4,850	4,850	...
Less—Amount transferred from the Depreciation Fund	— 500	— 4,850	—4,850	—1,784
Total—Voted ...	...	...	...	—1,784
D—(10) *Deduct*—Cost of English Stores	...	...	...	...
NET TOTAL—Voted ...	1,50,700	1,48,000	1,48,300	1,40,211

DETAILED ACCOUNT No. 56-E. STATIONERY AND PRINTING. E.—Cost of printing work done by other Governments.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
E.—Cost of printing work done by other Governments—				
Charges payable to the Government of India for printing and supplying cheque forms by the Security Printing Nasik	500		...	227
Charges payable to the Government of Bombay for printing of standard forms, etc., at Yerawda Prison Press	70,000		75,000	63,495
Total ...	70,500	65,300	75,000	63,722

DETAILED ACCOUNT No. 56-F. STATIONERY AND PRINTING. F.—Deduct—Cost of printing work done for other Governments and paying Departments.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
F—Deduct—Cost of printing work done for other Goverments and paying Departments—				
Government of India	—7,700	— 7,700	—7,500	—6,208
TOTAL—Voted ...	—7,700	— 7,700	—7,500	— 6,208

57.—MISCELLANEOUS.		Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
A.—Cost of Books and Periodicals	... Voted ...	57-A	400	500	500	356
B.—Donations for charitable purposes	... Voted ...	57-B	8,800	8,800	6,100	28,897
C.—Special Commissions of Enquiry	*Charged* ...	57-C	...	*1,500*	...	...
	Voted ...		...	3,800	...	2,419
D.—Petty Establishments ...	... Voted ...	57-D	100	100	...	...
E.—Irrecoverable temporary loans and advances written off	... Voted ...	...	2,000	2,000	2,000	742
F.—Contributions	... Voted ...	57-F	2,69,800	3,06,100	3,09,700	2,65,032
G.—Miscellaneous Durbar charges	... Voted ...	57-G	2,000	5,000	2,000	...
H.—Loss by exchange on local transactions.	Voted ...	...	...	100	...	299
I.—Miscellaneous and Unforeseen charges.	*Charged* ...	57-I	*2,08,200*	*2,01,900*	*56,800*	*98,199*
	Voted ...		2,300	41,000	19,900	59,043
K.—Charges in England	*Charged* ...	57-K	*4,800*	*4,400*	*4,000*	*1,978*
	Voted ..		..	...	...	17
L.—Loss or gain by exchange ...	*Charged* ...		..	...	...	*3*
	Voted ...		...	...	...	5
For rounding	*Charged* ...	...	...	*+ 200*	*+ 200*	...
	Voted ...	...	—400	—400	—200	...
TOTAL ...			4,98,000	5,75,000	4,01,000	4,56,990
TOTAL ...	*Charged* ...		*2,13,000*	*2,08,000*	*61,000*	*1,00,180*
	Voted ...		2,85,000	3,67,000	3,40,000	3,56,810

DETAILED ACCOUNT No. 57-A.

MISCELLANEOUS.

A.—Cost of Books and Periodicals.

	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
Sind Government's share of the total cost on account of the supply of unofficial publications and news-papers to the High Commissioner for India.	400	500	500	356
TOTAL—Voted ...	400	500	500	356

DETAILED ACCOUNT No. 57-B.

MISCELLANEOUS.

B.—Donations for Charitable Purposes.

	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
Grants-in-aid, etc.				
B.—(1) Donations to Institutions—				
Poor Box, City Magistrate's Court, Karachi	350	350	350	336
Karachi Children's Welfare Society	2,500	2,500	500	2,800
The Ida Rieu Poor Welfare Association, Karachi	500	500	500	10,500
The St. John's Ambulance Association, Karachi	1,000	1,000	1,000	1,000
The Widows Home in Artillery Maidan	...	...	...	10,000
The Young Women's Christian Association, Karachi	500	...	...	...
Total ...	4,850	4,350	2,350	24,636
B.—(2) Other Expenditure—				
Charges for interring paupers	3,700	4,200	3,500	4,021
Maintenance of destitute persons	50	50	50	40
Deportation charges	200	200	200	200
Total ...	3,950	4,450	3,750	4,261
TOTAL—Voted ...	8,800	8,800	6,100	28,897

DETAILED ACCOUNT No. 57-C. MISCELLANEOUS. C.—Special Commissions of Enquiry.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
C-1.—FRONTIER ENQUIRY COMMITTEE.				
C-1—(3) Allowances, Honoraria, etc.—				
Travelling allowance ...	...		...	756
TOTAL—C-1 ...	...	...	...	756
C-2.—WATER-COURSE COMMITTEE.				
C-2—(2) Pay of Establishment ...	...		...	14
C-2—(3) Allowances, Honoraria, etc.—				
Travelling allowance ...	...		...	40
House rent and other allowances ...	...		...	600
TOTAL—C-2 ...	...	...	...	654
C-3—ADVISORY BOARD UNDER SECTION 35 OF THE INDIAN ELECTRICITY ACT.				
C-3—(2) Pay of Establishment ...	...		...	312
C-3—(3) Allowances, Honoraria, etc.—				
Travelling allowance ...	...		...	79
C-3—(4) Contingencies—				
Contingencies ...	...		...	18
TOTAL—C-3 ...	...	2,300	...	409
C-4—OM MANDLI TRIBUNAL.				
C-4—(3) Allowances, Honoraria, etc.—				
Travelling allowance ...	...		...	600
TOTAL—C-4 ...	...	...	...	600
C-5.—COURT OF ENQUIRY SUKKUR RIOTS.				
C-5—(3) Allowances, Honoraria, etc.—				
Travelling allowance ... *Charged* ...	...		...	...
Voted ...	...		...	...
C-5—(4) Contingencies—				
Contingencies ...	...		...	...
TOTAL—C-5 ... *Charged* ...	...	*1,500*	...	...
Voted ...	...	1,500	...	...
TOTAL ... *Charged* ...	...	*1,500*	...	...
Voted ...	...	3,800	...	2,419

DETAILED ACCOUNT No. 57-D. MISCELLANEOUS. D.—Petty Establishments.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
D.-1—EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES.				
D.-1.—(1) Contingencies—				
Refunds ...	4,200	5,375	3,600	3,541
D-1.—(2) *Deduct*—Receipts retained to meet charges ...	—4,200	—5,375	—3,600	—3,541
Total ...	...	...	...	...
D-2.—EXPENDITURE IN CONNECTION WITH THE ISSUE OF TRANSIT PASSES FOR GOODS GOING OUT OF BRITISH TERRITORY INTO THE MARWAR STATE OR PASSING THROUGH IT.				
D-2 (2) Pay of Establishment ...	60		...	...
D-2 (3) Contingencies—				
Non-contract contingencies ...	16		...	...
Rents, rates and taxes ...	24		...	...
Total ...	100	100	...	...

DETAILED ACCOUNT No. 57-F. MISCELLANEOUS. F.—Contributions.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
Guarantee to the Railway Board against loss in working the Khadro-Nawabshah Railway	...	36,000	36,000	...
Guarantee to the Railway Board against loss in working Sind Left Bank Feeder Railways	2,00,000	2,00,000	2,00,000	2,00,000
Guarantee to the Telegraph Office for taluka headquarter telegraph lines, trunk telephone lines, etc.	8,500	3,400	8,500	8,388
Reimbursement to Post and Telegraph Department for concessional rates on foreign state telegrams	150	150	150	45
Total ... Voted ...	2,08,650	2,39,550	2,44,650	2,08,433
Grants to Local Boards for expenditure in connection with Local Board Elections	400	7,500	6,000	267
Grants to local bodies with non-official presidents— Towards salaries of Chief Officers, etc.	22,000	21,800	21,800	18,122
For the maintenance of clerical establishment	27,500	27,500	27,500	27,500
Grants to Societies for the Prevention of Cruelty to Animals	10,200	8,700	8,700	9,680
Grant to Karachi Municipality towards the cost of its lethal chambers ...	1,050	1,050	1,050	1,030
Total ... Voted ...	61,150	66,550	65,050	56,599
TOTAL 57—F. ... Voted ...	2,69,800	3,06,100	3,09,700	2,65,032

DETAILED ACCOUNT No. 57-G. MISCELLANEOUS. G.—Miscellaneous Durbar charges.				
G.-1.—DURBAR PRESENTS.				
Grant at the disposal of M. S. G.	2,000	5,000	2,000	...
TOTAL—Voted ...	2,000	5,000	2,000	...

DETAILED ACCOUNT No. 57-I. MISCELLANEOUS. I.—Miscellaneous and unforeseen charges.					
I—1. Expenditure in connection with Air Raid Precaution Measures.	*Charged* ...	*—4,800*	*—4,400*	*13,800*	*7,221*
	Voted ...	...	...	17,300	41,334
I—2. Unforeseen charges	Voted ...	2,250	2,500	2,500	2,967
I—3. Relief Measures in connection with Sukkur Riots ...	Voted ...	...	30,000	...	6,244
I—4. Claims Enquiry Office in connection with Sukkur riots.	*Charged* ...	...	*6,800*	...	...
	Voted ..	...	7,800	...	...
I—5. Miscellaneous charges for the treatment of patients at the Pasteur Institute	Voted ...	50	100	100	22
I—6. Payments to local bodies on account of sand and quarry fees	*Charged* ...	*31,000*	*37,500*	*33,650*	*34,010*
I—7. Payments to local bodies on account of ferry tolls ...	*Charged* ...	*36,000*	*62,000*	*9,350*	*6,360*
I.—8. Payments to local bodies on account of cattle pound receipts	*Charged* ...	*1,46,000*	*1,00,000*	...	*50,608*
I.—9. Losses	Voted ...	...	600	...	8,476
TOTAL—	*Charged* ...	*2,08,200*	*2,01,900*	*56,800*	*98,199*
	Voted ...	2,300	41,000	19,900	59,043

DETAILS.

I—1. Expenditure in connection with Air Raid Precaution Measures—

I—1. (1) Pay of Officers—					
Air Raid Precautions Officer	*Charged* ...	*13,200*		*8,700*	*5,527*
Air Raid Precautions Instructor	Voted ...	3,870		...	290
TOTAL ...	*Charged* ...	*13,200*	*11,290*	*8,700*	*5,527*
	Voted ...	3,870	...	..	290

I—1. (2) Pay of Establishment—	Strength 1941-42	Strength 1940-41.				
Stenographer (120—200)	1	1	1,580		1,490	824 (Stenographer and Clerks)
Clerks (25—75)	2	1	1,080		360	
Head Constables (43)...	3	...	1,545		...	...
Drivers (40)	4	...	1,920		...	...
Inferior establishment (17)	3	2	610		380	89
TOTAL ... Voted ...			6,735	2,440	2,230	913

DETAILED ACCOUNT No. 57-I. MISCELLANEOUS. I.—Miscellaneous and unforeseen charges—*contd.*		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
I—1. (3) Allowances, Honoraria, etc.—					
Travelling allowance ... *Charged*	Fixed ...	*1,200*		*1,200*	*996*
	Ordinary ...	*800*		*300*	
Travelling allowance ... ... Voted	Fixed ...	600		...	4
	Ordinary ...	...		50	
House-rent and other allowances	*Charged* ...	*800*		*760*	*401*
	Voted ...	1,235		130	495
TOTAL	*Charged* ...	*2,800*	*2,710*	*2,260*	*1,397*
	Voted ...	1,835	270	180	499
I.—1. (4) Contingencies.—					
Non-contract contingencies— Service, postage and telegrams ..		500		...	
Telephone charges ..		6,640		3,190	
Carriage of records ..		150		..	
Lighting charges ..		250		..	
Petty supplies ..		350		..	
Purchase of and repairs to furniture		200		..	
Purchase of cycle ..		80		...	
Clothing to inferior establishment		20		...	
Other items ..		750		200	
Running expenses of lorries for practices and rehearsals ..		1,520		...	
Wages to workers during practices		600		...	
Allowances to Instructors and helpers		400		...	
Hire of halls and buses for ambulances, rescue parties ..		550		...	
Supplies and Services— Purchase, repairs and replacement of equipments		7,050		11,500	
TOTAL ..	Voted ..	19,060	1,49,590	14,890	39,632
I—1. (5) Grants-in-aid, Contributions, etc.—					
Leave contribution on account of Indian Police Officer payable to Bombay Government	*Charged* ...	*3,100*	*2,700*	*2,240*	..
Contribution for passages of Officer of the Indian Police payable to the Bombay Government	*Charged* ...	*600*	*600*	*600*	*297*
Deduct—Amount recoverable from the Government of India	*Charged* ...	*—24,500*	*—21,700*	...	...
	Voted ...	—31,500	—1,52,300	...	...
Total ...	*Charged* ...	*—20,800*	*—18,400*	*2,840*	*297*
	Voted ...	—31,500	—1,52,300	..	...
TOTAL ...	*Charged* ...	*—4,800*	*—4,400*	*13,800*	*7,221*
	Voted ...	...	..	17,300	41,334
I—4—Claims Enquiry office in connection with Sukkur riots—					
I—4. (1) Pay of officers	*Charged* ..	...	*5,530*	...	...
	Voted ..	...	3,300	...	...
I—4. (2) Pay of establishment	Voted ..	...	3,240	...	...
I—4. (3) Allowances, Honoraria, etc.	*Charged* ..	...	*1,270*	...	...
	Voted ..	...	980	...	...
I—4. (4) Contingencies	Voted ..	...	280	...	...
TOTAL ..	*Charged* ..	...	*6,800*	...	...
	Voted ..	...	7,800	..	...

DETAILED ACCOUNT No. 57-K.
MISCELLANEOUS.
K.-Charges in England.

HIGH COMMISSIONER FOR INDIA.

Sterling overseas pay	*Charged* ...	*4,800*	*4,400*	*4,000*	*1,978*
Other charges	Voted ...	...	...	...	17
TOTAL ...	*Charged* ...	*4,800*	*4,400*	*4,000*	*1,978*
	Voted ...	...	...	...	17

68.—Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.		Detailed Account No.	Budget estimate, 1941-42.		
			Lloyd Barrage.	Other than Lloyd Barrage.	Total.
			Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.					
(1)—*Productive.*					
I.—Works	Voted ...	68-A & B	8,12,500	81,500	8,94,000
II.—Establishment	*Charged* ...	68-D	73,100	3,400	76,500
	Voted ...		2,59,600	19,400	2,79,000
III.—Tools and Plant	Voted ...	68-E	7,400	700	8,100
IV.—Suspense	Voted ...		...	...	...
V.—*Deduct*—Receipts and Recoveries on Capital Account	*Charged* ...	68-F	—4,24,900	...	—4,24,900
	Voted ...		...	...	...
VI.—Charges in England	*Charged* ...	68-G	9,400	400	9,800
	Voted ...		800	100	900
VII.—Loss or gain by exchange ..	*Charged* ...	68-H	...	...	...
	Voted ...		...	...	...
Deduct—Write back of capitalised interest to the head "17" (*Vide* page 102) ...	*Charged* ...		—31,72,000	...	—31,72,000
Add—Interest on capital outlay on Lloyd Barrage and Canals Construction project met from Loan Funds (transferred from "22" *vide* page 111)	*Charged* ...		...	...	...
Add—Lump sum provision for re-grant of lapses	...		...	...	...
Deduct—On account of probable lapses in the budget year.			...	...	...
For rounding	*Charged* ...		+400	+200	+600
	Voted ...		—300	+300	...
TOTAL ..			—24,34,000	1,06,000	—23,28,000
TOTAL ...	*Charged* ...		—35,14,000	4,000	—35,10,000
	Voted ...		10,80,000	1,02,000	11,82,000

Revised estimate, 1940-41.			Budget estimate, 1940-41.			Accounts, 1939-40.		
Lloyd Barrage	Other than Lloyd Barrage.	Total.	Lloyd Barrage	Other than Lloyd Barrage.	Total.	Lloyd Barrage	Other than Lloyd Barrage.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,30,500	1,80,000	12,10,500	9,62,500	1,39,000	11,01,500	7,05,695	5,73,300	12,78,995
82,900	7,100	90,000	86,600	7,000	93,600	71,029	30,790	1,01,819
2,83,200	35,800	3,19,000	2,91,200	32,500	3,23,700	2,29,323	1,54,047	3,83,370
7,800	1,300	9,100	2,840	700	3,540	896	2,320	3,216
—1,25,000	...	—1,25,000	...	...	...	1,065	...	1,065
—3,99,300	...	—3,99,300	—1,63,000	...	—1,63,000	—4,98,736	...	—4,98,736
...	...	...	...	...	...	...	+188	+188
...	...	...	29,200	...	29,200	13,401	...	13,401
...	...	...	3,400	...	3,400	13,156	...	13,156
+10	...	+10	...	...	..	+72	...	+72
+1	...	+1	...	...	..	+44	...	+44
—40,02,000	...	—40,02,000	—6,91,000	...	—6,91,000	—33,19,608	...	—33,19,608
...	...	...	...	...	...	...	..	...
...	...	...	...	...	...	...	..	...
...	...	...	...	...	...	...	..	...
+390	—100	+290	+200	...	+200	...	..	...
—501	—100	—601	+60	—200	—140	...	..	...
—31,22,000	2,24,000	—28,98,000	5,22,000	1,79,000	7,01,000	—27,83,663	7,60,645	—20,23,018
—43,18,000	7,000	—43,11,000	—7,38,000	7,000	—7,31,000	—37,33,842	30,790	—37,03,052
11,96,000	2,17,000	14,13,000	12,60,000	1,72,000	14,32,000	9,50,179	7,29,855	16,80,034

68—Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.		Detailed Account No.	Budget Estimate, 1941-42.		
			Lloyd Barrage.	Other than Lloyd Barrage.	Total.
			Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.					
(2)—*Unproductive.*					
I. Works	Voted ...	68-C	...	17,57,700	17,57,700
II. Establishment	*Charged* ...	68-D	...	73,000	73,000
	Voted ...		...	4,17,800	4,17,800
III. Tools and plant	Voted ...	68-E	...	16,000	16,000
IV. Suspense	Voted ...		...	...	...
V. *Deduct*—Receipts and Recoveries on Capital Account ...	Voted ...		...	...	...
VI. Charges in England	*Charged* ...	68-G	...	7,600	7,600
	Voted ...		...	1,700	1,700
VII. Loss or gain by exchange ..	*Charged* ...	68-H	...	...	...
	Voted ...		...	...	...
Add—Lump sum provision for re-grant of lapses ..			...	...	...
Deduct—On account of probable lapses in the budget year			...	...	...
For rounding	*Charged* ...		...	—600	—600
	Voted ...		...	—200	—200
	TOTAL ...		...	22,73,000	22,73,000
TOTAL ...	*Charged* ...		...	80,000	80,000
	Voted ...		...	21,93,000	21,93,000

Revised Estimate, 1940-41.			Budget Estimate, 1940-41.			Accounts, 1939-40.		
Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	12,77,000	12,77,000	...	7,61,500	7,61,500	...	41,542	41,542
...	*50,400*	*50,400*	...	*37,900*	*37,900*	...	*2,231*	*2,231*
...	2,54,400	2,54,400	...	1,77,900	1,77,900	...	11,162	11,162
...	9,600	9,600	...	3,830	3,830	...	167	167
..	..	...	...	...	...	...	..	..
...	..	...	...	...	...	...	..	..
...	...	...	...	...	...	...	..	..
...	...	...	...	...	...	...	..	..
...	*+10*	*+10*	...	...	...	...	..	..
...	+1	+1	...	...	...	...	..	..
...	...	..	...	...	...	...	..	..
...	...	..	...	...	...	...	..	..
...	*−410*	*−410*	...	*+100*	*+100*	...	..	..
...	—1	—1	...	−230	—230	...	..	..
...	15,91,000	15,91,000	...	9,81,000	9,81,000	...	55,102	55,102
..	*50,000*	*50,000*	...	*38,000*	*38,000*	...	*2,231*	*2,231*
..	15,41,000	15,41,000	..	9,43,000	9,43,000	...	52,871	52,871

68.—Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.		Detailed Account No.	Budget Estimate, 1941-42.		
			Lloyd Barrage.	Other than Lloyd Barrage.	Total.
			Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.—*concld.*					
GRAND TOTAL.					
I.—Works	Voted ...	68-A, B & C.	8,12,500	18,39,200	26,51,700
II.—Establishment	*Charged*	68-D ...	*73,100*	*76,400*	*1,49,500*
	Voted ...		2,59,600	4,37,200	6,96,800
III.—Tools and Plant	Voted ...	68-E ...	7,400	16,700	24,100
IV.—Suspense	Voted ...	...	...	..	..
V.—*Deduct*—Receipts and Recoveries on Capital Account	*Charged*	68-F ...	*—4,24,900*	..	*—4,24,900*
	Voted ...		...	..	..
VI.—Charges in England	*Charged*	68-G ...	*9,400*	*8,000*	*17,400*
	Voted ...		800	1,800	2,600
VII.—Loss or gain by exchange ...	*Charged* ...	68-H ..	...	..	..
	Voted ...		...	..	..
Deduct.—Write back of capitalised interest to the head "17" (*vide* page 102) ...	*Charged* ...	...	*—31,72,000*	..	*—31,72,000*
Add—Interest on capital outlay on Lloyd Barrage and Canals Construction Project met from Loan funds (transferred from "22" (*vide* page 111) ...	*Charged* ...	...	...	..	..
Add—Lump sum provision for re-grant of lapses.	...	...	...	..	..
Deduct—On account of probable lapses in the budget year	...	...	...	..	..
For rounding	*Charged* ...	...	*+ 400*	*—400*	..
	Voted ...	...	—300	+ 100	—200
Grand Total ...		...	—24,34,000	23,79,000	—55,000
Grand Total ...	*Charged* ...	...	*—35,14,000*	*84,000*	*—34,30,000*
	Voted ...	...	10,80,000	22,95,000	33,75,000

Revised Estimate, 1940-41.			Budget Estimate, 1940-41.			Accounts, 1939-40.		
Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,30,500	14,57,000	24,87,500	9,62,500	9,00,500	18,63,000	7,05,695	6,14,842	13,20,537
82,900	*57,500*	*1,40,400*	*86,600*	*44,900*	*1,31,500*	*71,029*	*33,021*	*1,04,050*
2,83,200	2,90,200	5,73,400	2,91,200	2,10,400	5,01,600	2,29,323	1,65,209	3,94,532
7,800	10,900	18,700	2,840	4,530	7,370	896	2,487	3,383
—1,25,000	..	—1,25,000	..	...	..	1,065	..	1,065
—3,99,300	..	*—3,99,300*	*—1,63,000*	..	*—1,63,000*	*—4,98,736*	..	*—4,98,736*
..	..	..	..	..	..	..	+188	+188
..	..	..	*29,200*	..	*29,200*	*13,401*	...	*13,401*
..	..	..	3,400	..	3,400	13,156	...	13,156
+10	*+10*	*+20*	..	..	..	*+72*	..	*+72*
+1	+1	+2	..	..	..	+44	..	+44
—40,02,000	..	*—40,02,000*	*—6,91,000*	..	*—6,91,000*	*—33,19,608*	..	*—33,19,608*
..	..	..	..	..	..	..	...	..
..	..	..	..	..	..	..	..	...
..	..	..	..	..	..	..	..	..
+390	*—510*	*—120*	*+200*	*+100*	*+300*	..	...	...
—501	—101	—602	+60	—430	—370	..	..	...
—31,22,000	18,15,000	—13,07,000	5,22,000	11,60,000	16,82,000	—27,83,663	8,15,747	—19,67,916
—43,18,000	*57,000*	*—42,61,000*	*—7,38,000*	*45,000*	*—6,93,000*	*—37,33,842*	*33,021*	*—37,00,821*
11,96,000	17,58,000	29,54,000	12,60,000	11,15,000	23,75,000	9,50,179	7,82,726	17,32,905

Item No.	DETAILED ACCOUNT No. 68-A. **Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to revenue.** WORKS.	Amount of Sanctioned Estimate. (Works outlay.)	Actual Outlay to end of 1939-40.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	A.—IRRIGATION WORKS.						
	(1) Productive.						
	Lloyd Barrage and Canals Construction Project.						
1	Lloyd Barrage and Canals Construction Project.	19,16,92,000	17,45,46,566	*8,12,500	10,30,500	9,62,500	(a) 7,05,695
	Total ...			8,12,500	10,30,500	9,62,500	7,05,695

**Statement showing the distribution of Rs. 8,12,500 for I.—Works for the Lloyd Barrage and Canals Construction Project under the head "68" for 1941-42.*

Name of Division.	I Head works.	II Main Canals and Branches.	III Distributaries.	IV Drainage and Protective Works.	V Water-courses.	VI Special Tools and Plant.	VII Losses on stock.	Protecting Bund System in Sind.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Western Sind Circle.									
1. Rice Canals Division ...	...	...	18,200	...	45.600	...	...	...	63,800
2. Northern Dadu Division ...	...	2,000	44,700	...	5,100	...	...	...	51,800
3. Southern Dadu Division ..	...	5.000	1,07,700	10,000	8,400	...	...	...	1,31,100
Total, Western Sind Circle ...	...	7,000	1,70,600	10.000	59.100	...	...	...	2,46,700
Rohri Canal Circle.									
4. Rohri Division	...	...	...	...	1,000	...	...	...	1,000
5. Nasrat Division	...	...	...	...	4,000	..	...	...	4,000
6 Dad Division	...	...	...	...	4,000	...	...	...	4,000
7. Hala Division	...	...	...	...	5,000	...	...	...	5,000
Total, Rohri Canal Circle ...	...	...	...	..	14,000	...	...	...	14,000
Eastern Sind Circle.									
8. Mithrao Division	...	10.000	...	..	20,000	...	...	...	30,000
9. Southern Jamrao Division ...	...	...	...	...	800	...	...	...	800
Total, Eastern Sind Circle ...	...	10.000	...	...	20,800	...	...	...	30,800
Southern Sind Circle.									
10. Nasir Division	...	...	500	...	2,600	...	...	...	3,100
11. Hyderabad Division	...	...	..	...	...	...	...	...	...
Total, Southern Sind Circle ...	...	...	500	...	2,600	...	...	...	3,100
Northern Sind Circle.									
12. Barrage Division	2,85,000	...	...	...	...	15,000	...	...	3,00,000
13. Warah Division	...	...	9,500	...	...	...	...	...	9,500
14. Khirtar Division	...	2,200	...	11,400	2,500	...	...	...	16,100
Total, Northern Sind Circle ...	2,85,000	2,200	9,500	11,400	2,500	15,000	...	...	3,25,600
15. Development and Research Division	..	...	...	12,000	...	...	...	...	12,000
16. Mechanical Engineer in Sind ...	...	...	...	...	...	800	...	...	800
17. Indus River Commission ...	...	...	...	...	...	...	...	4.000	4,000
18. *Add* for Revenue Officer's establishment charged to works ...	...	...	...	..	...	...	...	...	1,75,500
Grand Total ...	2.85,000	19,200	1,80,600	33,400	99,000	15,800	...	4,000	8,12,500

(a) Includes Rs. 1,643 on account of pay and allowances of Superintendent, Land Records in Sind (*vide* page 83).

Item No.	DETAILED ACCOUNT No. 68-B. Construction of Irrigation, Navigation, Embankment and Drainage works not charged to Revenue. WORKS—*contd.*	Amount of Sanctioned Estimate. (Works outlay.)	Actual Outlay to end of 1939-40.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	I.—PRODUCTIVE WORKS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Other than Lloyd Barrage and Canals Construction Project.						
	WORKS IN PROGRESS.						
	NORTHERN SIND CIRCLE.						
	Shikarpur Canals Division.						
	Canals in Rohri—						
1	Taking over Karia Lal Mahommed *ex* tail of Mahesro as a Government Channel.	23,060	14,857	3,000	1,400	...	10,430
2	Taking over Karia Bagowah *ex* Dengrowah as a Government Channel	5,661	3,172	7,500	600	..	2,536
3	Taking over Karia Janib *ex* tail of Janibwah as a Government Channel	7,964	5,788	3,700	5,100	...	4,785
4	Taking over Karia Lundi *ex* tail of Lundiwah as a Government Channel	24,870	19,268	6,500	1,400	...	14,275
5	Improvements to Koraiwah ...	80,854	...	60,800	20,000	...	...
	Total, Works in Progress ...			81,500	28,500	...	32,026
	Works completed or to be completed including works transferred to unproductive class from 1940-41 ...			...	1,51,500	1,39,000	5,41,274
	Total, Other than Lloyd Barrage and Canals Construction Project ...			81,500	1,80,000	1,39,000	5,73,300
	Total (I)—Productive ...			8,94,000	12,10,500	11,01,500	12,78,995

Item No.	DETAILED ACCOUNT No. 68-C. Construction of Irrigation, Navigation, Embankment and Drainage works not charged to Revenue. WORKS—*contd.*	Amount of Sanctioned Estimate. (Works outlay).	Actual Outlay to end of 1939-40.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	II—UNPRODUCTIVE WORKS.						
	NEW WORKS.						
	NORTHERN SIND CIRCLE.						
	Shikarpur Canals Division.						
	Mahiwah and Branches—						
1	Remodelling Kander Branch and excavating a new minor *ex* Kander Branch, mile 16/3 ...	30,719	...	30,000	...	...	...
	Total ...			30,000	...	...	...
	SOUTHERN SIND CIRCLE.						
	Karachi Canals Division.						
	Pinyari Canal—						
2	Pinyari remodelling project ...	34,80,148	3,27,220†	11,63,700	10,11,500†	...	...
	Total ...			11,63,700	10,11,500	...	..
	Total, New Works ...			11,93,700	10,11,500	...	...
	WORKS IN PROGRESS.						
	NORTHERN SIND CIRCLE.						
	Shikarpur Canals Division.						
	Mahiwah and Branches—						
3	Taking over Karia Nihalwah *ex* Deharwah as a Government Channel	18,471	3,696	3,500	3,500	...	2,159
4	Excavating a new (Bambli) Minor *ex* Masuwah at mile 30/2 ...	93,897	...	78,900	15,000	...	...
5	Constructing two minors *ex* Mahiwah	1,45,569	...	1,05,000	15,000	...	...
	Total ...			1,87,400	33,500	...	2,159
	SOUTHERN SIND CIRCLE.						
	Karachi Canals Division.						
	Baghar Canal—						
6	Remodelling Ladhiawah *ex* Baghar Canal	10,802	...	8,500	1,500	2,000	...
7	Remodelling Ghar Ghaghi *ex* Baghar Canal	4,829	...	3,500	700	1,000	...
8	Remodelling Rajwah 37/10 *ex* Baghar Canal and its Branches Dhurwah and Malkawah	20,735	...	17,500	5,000	5,000	...
9	Remodelling Khantiwah *ex* Baghar Canal and excavating Shorki Distributary	71,115	...	29,000	20,000	20,000	...
10	Remodelling Nasirwah *ex* Baghar Canal with Sanwalpur Minor ...	63,317	...	35,000	17,000	17,000	...
11	Excavating remaining portion of Cut No. 1 and widening Baghar Canal from Taki 0 to 20 ...	2,34,663	...	1,60,000	50,000	80,000	...
	Carried forward ...			2,53,500	94,200	1,25,000	...
	Total, Works in Progress carried forward			1,87,400	33,500	...	2,159

† This represents the total of figures in respect of projects merged in the comprehensive scheme of the Pinyari Remodelling Project.

Item No.	DETAILED ACCOUNT No. 68-C.—*concld.* Construction of Irrigation, Navigation, Embankment and Drainage Works, not charged to Revenue. WORKS—*concld.*	Amount of sanctioned estimate. (Works outlay).	Actual outlay to end of 1939-40.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts. 1939-40.
	(II) UNPRODUCTIVE WORKS.—*concld.*			Rs.	Rs.	Rs.	Rs.
	WORKS IN PROGRESS—*concld.*	Rs.	Rs.				
	Total, brought forward ...			1,87,400	33,500	...	2,159
	SOUTHERN SIND CIRCLE—*concld.*						
	Brought forward ...			2,53,500	94,200	1,25,000	...
	Karachi Canals Division.—concld.						
	BAGHAR CANAL—*concld.*						
12	Excavating Buhara Distributary ...	37,941	2,004	10,000	16,000	12,000	2,004*
13	Remodelling Jhorewah ...	17,279	2,992	7,000	7,000	10,000	2,992*
14	Remodelling Ghar Buharki ...	13,715	2,001	5,700	5,500	8,000	2,001*
15	Baghar Tail Regulators ...	1,72,726	1,54,299	14,000	5,000	5,000	13,470*
16	Constructing four distributaries above Cross Regulators at miles 30/6 and 48/2	1,10,709	63,466	15,000	20,000	20,000	24,909*
17	Providing Hume Pipes in Katcha Outlets *ex* Baghar Canal ...	22,700	11,161	8,000	500	3,000	10,638*
18	Constructing Cross Regulators at miles 30/6 and 48/2 of Baghar Canal	77,550	62,737	8,000	...	10,000	7*
	Indus Canals, Right Bank—						
19	Excavating Gulel Branch *ex* Ghar Marho	52,793	32,645	12,000	10,000	13,100	28,642*
	Fuleli Canals Division.						
	Fuleli Canal—						
20	Improvements to Fuleli Canal ...	37,37,100	32,74,132	‡22,300	38,500	21,200	42,066*
	Indus Canals (other Canals in Fuleli Canals Division)—						
21	Improvements to Mulchand and other Canals	17,250	10,103	2,300	7,400	7,400	7,276*
	Hassanali Canal—						
22	Improvements to Hassanali Canal System	41,196	19,519	18,800	8,400	8,400	12,731
	Total ...			3,76,600	2,12,500	2,43,100	12,731†
	Total, Works in progress ...			5,64,000	2,46,000	2,43,100	14,890†
	Works completed or to be completed .			...	19,500	5,18,400	26,652
	Total, (II)—Unproductive ...			17,57,700	12,77,000	7,61,500	41,542
	GRAND TOTAL—WORKS ...			26,51,700	24,87,500	18,63,000	13,20,537

‡ *Statement showing the details of the individual works in connection with improvements to the Fuleli Canal System provided for in the Budget under the head "68".*

Serial No.	Name of work.	Amount provided in the rough project approved administratively under Government Resolution No. 2511/27, dated the 13th June 1929.	Cost as per detailed working estimate.	OUTLAY. Actual to end of 1939-40.	Probable during 1940-41.	Budget estimate for 1941-42.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Acquiring land for improvements to the Fuleli Canal.	...	23,280	507	12,900	9,800
2	Providing gates to the Head Regulator over Imamwah Jagir.	...	...	...	5,800	7,000
3	Strengthening and raising pavement of Imamwah Jagir Head Regulator.	...	...	...	...	3,500
4	Providing gates to Head Regulator over Alibahar Jagir.	...	...	...	2,500	...
5	Strengthening and raising pavement of Alibahar Jagir Head Regulator.	...	...	...	...	2,000
6	Works completed or to be completed...	...	...	...	17,300	...
	Total ...	...	23,280	507	38,500	22,300

*Transferred from "Productive" to "Unproductive" (as per Government Resolution, Public Works Department, No. P.-238-I., dated the 17th October 1939.)

† Excludes Rs. 1,34,005 being the total amount of items marked*

DETAILED ACCOUNT No. 68-D. Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue. ESTABLISHMENT.		Budget Estimate, 1941-42.	Revised estimate, 1940-41.	Budget estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
(1) PRODUCTIVE.					
LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT.					
LEAVE SALARIES CHARGEABLE TO LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT.					
(a) Pay of Officers—					
Leave salary	*Charged* ...	...	3,500	...	5,757
	Voted ..	...	5,600	...	9,271
(b) Pay of Establishment—					
Leave salary of non-gazetted establishment transferred from the head "50"—(*vide* pages 243 and 244)...	Voted ...	11,500	18,000	*12,200	22,302
Total—leave salary ...	*Charged* ...	...	3,500	..	5,757
	Voted ..	11,500	23,600	12,200	31,573
SPECIAL ESTABLISHMENT.					
I.—CHIEF ENGINEER.					
(a) Pay of Officers—					
Chief Engineer	*Charged* ...	...		...	1,200
(2) Pay of Establishment	..	...		...	...
(3) Allowances	Voted ..	...		...	160
Total I—Chief Engineer ...	*Charged* ...	...	...	...	1,200
	Voted ...			...	160
III.—SUPERINTENDING ENGINEERS.					
(b) Pay of Establishment—					
Leave salary of Non-Gazetted establishment transferred from "50—Civil Works" (*vide* page 243) ...	Voted ...	500		1,600	..
Total, III—Superintending Engineers ...	Voted ...	500	...	1,600	..
IV—EXECUTIVE.†					
(a) Pay of Officers—					
Assistant Engineers and Temporary Engineers, Mechanical Division	Voted ...			...	17,357
Leave salary, Mechanical Division ...	Voted ...			...	390
Total ...	Voted ...	...	...	...	17,747
(b) Pay of Establishment—					
Clerks, overseers and draftsmen	...			...	5,377
Temporary Establishment—Mechanical Division	...			...	3,879
Leave salary of Non-Gazetted establishment transferred from the head "50—Civil Works" (*vide* page 244)	...	11,000		10,600	...
Total ...	Voted ...	11,000	...	10,600	9,256
(c) Allowances, Honoraria etc.—					
Travelling allowance—Mechanical Division ...	Voted ...			...	3,922
Total ...	Voted ...	...	..	...	3,922
(d) Contingencies—					
Non-contract contingencies	...			...	
Pay of inferior servants	...			...	
Total ...	Voted ...	...	...	...	2,103
Total, IV—Executive ...	Voted ...	11,000	..	10,600	33,028
Total, Carried over ...	*Charged* ...	..	3,500	..	6,957
	Voted ..	11,500	23,600	12,200	64,761

* Total of details shown under "III—Superintending Engineers" and "IV—Executive".

† From 1940-41 classified under "50—Civil Works—Provincial".

DETAILED ACCOUNT No. 68-D. Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue. ESTABLISHMENT.—*contd.*		Strength. 1941-42.	Strength. 1940-41.	Budget estimate, 1941-42.	Revised estimate, 1940-41.	Budget estimate, 1940-41.	Accounts, 1939-40.
				Rs.	Rs.	Rs.	Rs.
Total—Brought forward ...	*Charged* ...			...	3,500	...	6,957
	Voted ...			11,500	23,600	12,200	64,761
VII.—SPECIAL REVENUE ESTABLISHMENT.							
(a) *Pay of Officers*—							
Revenue Officer	*Charged* ...	*1*	*1*	*19,800*	*18,900*	*18,900*	*17,762*
Assistant Revenue Officer	*Charged* ...	*1*	*1*	*9,200*	*9,200*	*9,200*	*9,036*
Leave contribution of Revenue Officer ...	*Charged* ..			†	†		†
Leave contribution of Assistant Revenue Officer	*Charged* ...					*4,215*	
Chitnis to Revenue Officer	Voted ...			3,565	3,540	3,540	3,360
Leave salary	Voted ...			...	...	...	...
Total ...	*Charged* ...			*29,000*	*28,100*	*32,315*	*26,798*
	Voted ...			3,565	3,540	3,540	3,360
(b) *Pay of Establishment*—							
Temporary Establishment	...			34,500	33,756	33,756	26,505
Total ...	Voted ...			34,500	33,756	33,756	26,505
(c) *Allowances, Honoraria etc.*—							
Travelling allowance	*Charged* ...			*4,708*	*4,908*	*4,908*	*4,939*
	Voted ...			7,610	7,770	7,770	7,246
House-rent and other allowances	*Charged* ...			*1,250*	*1,341*	*1,341*	*1,084*
	Voted ...			4,395	4,375	4,375	3,739
Total ...	*Charged* ..			*5,958*	*6,249*	*6,249*	*6,023*
	Voted ...			12,005	12,145	12,145	10,985
(d) *Contingencies*—							
Non-contract contingencies—							
Rents, rates and taxes	...			300	300	300	
Country stationery and other petty purchases	...			300	300	300	
Postal, telegraph and M. O. Commission charges	...			1,100	1,100	1,100	
Carriage of parcels etc.	...			2,300	2,300	2,300	
Office furniture	...			500	500	500	
Miscellaneous	..			300	300	300	
Total ...	Voted ...			4,800	4,800	4,800	4,869
Rounding ...	*Charged* ...			*—8*	*+36*	*+36*	...
	Voted ...			+30	+59	+59	...
Total, VII—Special Revenue Establishment ...	*Charged* ...			*34,950*	*34,385*	*38,600*	*32,821*
	Voted ...			54,900	54,300	54,300	45,719
Total,—Carried over ...	*Charged* ...			*34,950*	*37,885*	*38,600*	*39,778*
	Voted ...			66,400	77,900	56,500	1,10,480

† Shown under IX—lump sum charges creditable to other Governments, Departments, etc.

DETAILED ACCOUNT No. 68-D. **Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.** ESTABLISHMENT.—*concld.*		Budget Estimate, 1941-42.	Revised estimate, 1940-41.	Budget estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
Total, Brought forward	*Charged* ...	*34,950*	*37,885*	*38,600*	*39,778*
	Voted ...	66,400	77,900	66,500	1,10,480
VIII—*Deduct*—Recoveries on account of cost of Establishment of Mechanical Division debitable to other heads of accounts, (*vide* pages 49, 50, 107 and 238)	Voted ...	...	...	...	—16,600
Other Recoveries	Voted ...	...	...	...	—1,505
IX—Lump sum charges creditable to other Governments, Departments, etc.— Contribution payable to Government of Bombay on account of I.C.S. Officers ...	*Charged* ...	*4,350*	*4,215*	†	*4,017*
Other charges	Voted ...	...	...	...	448
Add—Establishment charges transferred *pro-rata* from the head "50—Civil Works" (*vide* page 239).	*Charged* ...	*31,900*	*38,700**	**45,500*	**25,845*
	Voted ...	1,83,300	1,94,800*	*2,13,200	*1,29,537
Add—Pensionary charges transferred from the head "55" (*vide* page 256).	*Charged* ...	*1,900*	*2,100*	*2,500*	*1,389*
	Voted ...	9,900	10,500	11,500	6,953
Total (1) Productive Lloyd Barrage and Canals Construction.	*Charged* ...	*73,100*	*82,900*	*86,600*	*71,029*
	Voted ...	2,59,600	2,83,200	2,91,200	2,29,323
Other than Lloyd Barrage and Canals Construction Project.					
Add—Establishment charges transferred *pro-rata* from the head "50—Civil Works" (*vide* page 239).	*Charged* ...	*3,200*	*6,700**	**6,600*	**29,220*
	Voted ...	18,400	34,000*	*30,800	*1,46,189
Add—Pensionary charges transferred from the head "55" (*vide* page 256).	*Charged* ...	*200*	*400*	*400*	*1,570*
	Voted ...	1,000	1,800	1,700	7,858
Total (1) Productive—Other than Lloyd Barrage and Canals Construction.	*Charged* ...	*3,400*	*7,100*	*7,000*	*30,790*
	Voted ...	19,400	35,800	32,500	1,54,047
Total, (1) Productive ...	*Charged* ...	*76,500*	*90,000*	*93,600*	*1,01,819*
	Voted ...	2,79,000	3,19,000	3,23,700	3,83,370
(2)—Unproductive.					
Add—Establishment charges transferred *pro-rata* from the head "50—Civil Works" (*vide* page 239).	*Charged* ...	*68,900*	*47,800**	**36,000*	**2,117*
	Voted ...	3,96,400	2,41,400*	*1,68,800	*10,593
Add—Pensionary charges transferred from the head "55" (*vide* page 256).	*Charged* ...	*4,100*	*2,600*	*1,900*	*114*
	Voted ...	21,400	13,000	9,100	569
Total, (2) Unproductive ...	*Charged* ...	*73,000*	*50,400*	*37,900*	*2,231*
	Voted ...	4,17,800	2,54,400	1,77,900	11,162
GRAND TOTAL—Establishment ...	*Charged* ...	*1,49,500*	*1,40,400*	*1,31,500*	*1,04,050*
	Voted ...	6,96,800	5,73,400	5,01,600	3,94,532

* Includes charges in England.

† Shown under VII—Special Revenue Establishment.

DETAILED ACCOUNT NO. 68-E. Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue. TOOLS AND PLANT.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.				
(1) Productive.				
Lloyd Barrage and Canals Construction Project.				
Tools and Plant ... ... Voted ...	...	...	—2,000	—1,187
Add—Tools and Plant charges transferred *pro-rata* from the head '50—Civil Works' (*vide* page 247) ... Voted ...	7,400	7,800	4,840	2,083
Total—Lloyd Barrage and Canals Construction Project .. ... Voted ...	7,400	7,800	2,840	896
Other than Lloyd Barrage and Canals Construction Project				
Add—Tools and Plant charges transferred *pro-rata* from the head '50—Civil Works' (*vide* page 247) .. Voted ...	700	1,300	700	2,320
Total—Other than Lloyd Barrage and Canals Construction Project ... Voted ...	700	1,300	700	2,320
Total—(1) Productive ... Voted ...	8,100	9,100	3,540	3,216
(2) Unproductive.				
Add—Tools and Plant charges transferred *pro-rata* from the head '50—Civil Works' (*vide* page 247) ... Voted ..	16,000	9,600	3,830	167
Total—(2) Unproductive ...	16,000	9,600	3,830	167
GRAND TOTAL—Tools and Plant ... Voted ...	24,100	18,700	7,370	3,383

DETAILED ACCOUNT No. 68-F. Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue. RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.					
(1) *Productive.*					
Lloyd Barrage and Canals Construction Project.					
Sale of Plant	*Charged* ...	...	*—85,000*	...	*—2,20,413*
Recovery of cost of water-courses from zamindars	*Charged* ...	*—4,00,000*	*—2,58,800*	*—1,04,000*	*—78,671*
Miscellaneous	*Charged* ...	*—8,900*	*—20,400*	*—27,000*	*—1,79,886*
Recoveries from the Government of India on account of expenditure on Lloyd Barrage and Canals Construction Scheme in Nasirabad Section	*Charged* ...	*—16,000*	*—35,100*	*—32,000*	*—19,766*
Share of cost of Barrage payable by the Khairpur State	*Charged* ...	...	...	...	..
Total, Lloyd Barrage and Canals Construction Project	*Charged* ...	*—4,24,900*	*—3,99,300*	*—1,63,000*	*—4,98,736*
Other than Lloyd Barrage and Canals Construction Project	Voted ...	...	...	..	188
Total ...	*Charged* ...	*—4,24,900*	*—3,99,300*	*—1,63,000*	*—4,98,736*
	Voted ...	...	...	..	188

DETAILED ACCOUNT No. 68-G. Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue. CHARGES IN ENGLAND.					
(1) Productive.					
Lloyd Barrage and Canals Construction Project.					
Leave, deputation salaries, etc. ...	*Charged* ...	*5,900*	...	*29,200*	*13,401*
	Voted ...	...	...	3,400	13,156
Add—Charges in England transferred *pro-rata*, from the head '50—Civil—Works' (*vide* page 251) ...	*Charged* ...	*3,500*	*	*	*
	Voted ...	800			
Total ..	*Charged* ..	*9,400*			
	Voted ..	800			
Other than Lloyd Barrage and Canals Construction Project.					
Add—Charges in England tranferred *pro-rata* from the head '50—Civil—Works' (*vide* page 251) ...	*Charged* ...	*400*			
	Voted ...	100			
(2) Unproductive.					
Add—Charges in England transferred *pro-rata* from the head '50—Civil—Works' (*vide* page 251) ...	*Charged* ...	*7,600*			
	Voted ...	1,700			
Total ...	*Charged* ...	*17,400*	...	*29,200*	*13,401*
	Voted ...	2,600	...	3,400	13,156

* Included in establishment charges in India.

DETAILED ACCOUNT No. 68-H. Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue. LOSS OR GAIN BY EXCHANGE.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs,	Rs.
(1) Productive.					
Lloyd Barrage and Canals Construction Project.					
Loss or Gain by exchange ...	*Charged* ...	...	...	...	72
	Voted ...	...	..	...	44
Add—Loss or Gain by exchange transferred *pro rata* from the head '50 Civil—Works', (*vide* page 252.)	*Charged* ...	...	+10	...	..
	Voted ...	...	+ 1	...	..
Other than Lloyd Barrage and Canals Construction Project.		...		...	..
Loss or Gain by exchange ...	*Charged* ...		...	..	..
	Voted ...	...	...	..	..
Add—Loss or gain by exchange transferred *pro rata* from the head '50—Civil—Works', (*vide* page 252.)	*Charged* ...		...	...	..
	Voted ...	...	...	...	..
(2) Unproductive.					
Loss or Gain by exchange ...	*Charged* ...		...	..	..
	Voted ...	...	...	..	..
Add—Loss or Gain by exchange tranferred *pro rata* from the head '50—Civil—Works', (*vide* page 252.)	*Charged* ...	...	+10	..	..
	Voted ...	...	+ 1		
Total ...	*Charged* ...		+20	...	72
	Voted ...	...	+ 2	..	44

81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.		Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
			Rs.	Rs.	Rs.	Rs.
A. Original Works.—						
Miscellaneous	Voted ..	81-A.	..	1,000	21,000	9,446
B. Establishment	*Charged* ..	81-B.	..	50	*1,000*	465
	Voted ..			200	4,700	2,202
C. Tools and Plant	Voted ..	81-C.	..	...	100	37
Rounding	*Charged* ..	..	..	—50	..	..
	Voted ..	..	..	—200	+200	..
TOTAL	..	..	...	1,000	27,000	12,150
Total ...	*Charged* ..	..	...	...	*1,000*	465
	Voted ..	..	..	1,000	26,000	11,685

DETAILED ACCOUNT No. 81-A. CAPITAL ACCOUNT OF CIVIL WORK OUTSIDE THE REVENUE ACCOUNT. A.—Original Works.		Estimated cost.	Expenditure to end of 1940-41.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.				
Original Works.—Miscellaneous. Western Sind Circle. (Karachi Buildings Division).							
Major Works in Progress.							
Preliminary Development of the Artillery Maidan, Karachi		10,87,998* (excluding departmental charges).	9,34,885	..	1,000	21,000	9,446
*(i) Construction of storm water channel	2,17,114						
(ii) Construction of roads, bridges, tree plantation, etc. ..	4,57,657						
(iii) Extension of Lloyd Avenue ..	19,421						
(iv) Drainage and water-supply ..	3,52,685						
(v) Maintenance of roads, trees, etc.	40,261						
(vi) Additions and alterations to buildings	860						
Total ..	10,87,998						
Total, Original Works—Voted ..				...	1,000	21,000	9,446

DETAILED ACCOUNT No. 81-B. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT. B—Establishment.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
SPECIAL ESTABLISHMENT.					
(b) Pay of establishment— Clerk (Special pay)		..	..	..	105
(c) Allowances, Honoraria, etc.		..	..	..	30
ORDINARY ESTABLISHMENT.					
Add—Establishment charges transferred *pro-rata* from the head "50—Civil Works Provincial" (*vide* page 239)	*Charged* ..	..	50	1,000	465
	Voted ..	..	200	4,700	2,067
Total, Establishment	*Charged* ..	..	50	1,000	465
	Voted ..	..	200	4,700	2,202

DETAILED ACCOUNT No. 81—C. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT. C—TOOLS AND PLANT.				
Tools and Plant				
Add—Tools and Plant Charges transferred from the head "50—Civil Works—Provincial." (*vide* page 247) ..	..	..	100	37
Total—Voted ..	..	..	100	37

82.—Capital Account of other Provincial Works outside the Revenue Account.	Detailed Account No.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
"Land Revenue."					
Acquisition of properties in connection with the development of the Artillery Maidan, Karachi, including advertisement, maintenance and other charges		1,000	37,500	1,500	31,785
Establishment	82-A	1,500	1,400	1,400	1,140
Tools and plant		...	...	...	...
Deduct—Receipts of a capital nature		—2,06,000	—1,60,000	—50,000	—1,85,802
Add—Refunds		500	500	500	...
For rounding		...	—400	—400	...
TOTAL ... Voted ...		—2,03,000	—1,21,000	—47,000	—1,52,877

DETAILED ACCOUNT No. 82-A.

Other Provincial works not charged to Revenue.

Establishment.

	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
Pay of Establishment—				
Clerk and peon	925		855	
Leave salary	125		125	
Total ...	1,050	1,000	980	762
Allowances, Honoraria, etc.	200	200	198	189
Contingencies	230	200	200	189
Rounding	20	...	22	...
Total—Voted ...	1,500	1,400	1,400	1,140
Add—Establishment charges including charges in England transferred from the head "50—Civil works"	...	...	...	...
Total—Voted ...	1,500	1,400	1,400	1,140

83.—Payments of Commuted Value of Pensions.		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
		Rs.	Rs.	Rs.	Rs.
83.—Payments of Commuted Value of Pensions—					
Payments of Commuted Value of Pensions	*Charged* ...	20,000	25,000	25,000	8,660
	Voted ...	2,20,000	2,50,000	1,80,000	2,09,990
Deduct—					
(*a*) Amount financed from ordinary revenues (*vide* page 257).	*Charged* ...	—20,000	—25,000	—25,000	—8,660
	Voted ...	—2,20,000	—2,50,000	—1,80,000	—2,09,990
(*b*) Capital portion of equated payments out of revenue.	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
Total ...	*Charged* ...	—20,000	—25,000	—25,000	—8,660
	Voted ...	—2,20,000	—2,50,000	—1,80,000	—2,09,990
	TOTAL ...	...	...	...	...
	Charged ...	...	...	...	...
	Voted ...	...	...	...	...

85.—Payments to Retrenched Personnel.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
(1) Civil (Non-Commercial)—				
Gratuity ... ... Voted ...	...	...	...	...
(2) Irrigation—Joint Establishment—Public Works—				
Gratuity ... ... Voted ...	...	...	...	...
Deduct—Repayments out of revenue—				
(*a*) Expenditure transferred to "XVII—Irrigation, etc., Works for which Capital Accounts are kept—Working expenses." Voted ...	...	...	...	...
(*b*) Amount written back to "55.—Superannuation, etc." ... Voted ...	...	...	...	—1,143
TOTAL—Voted ...	...	...	...	—1,143

DEBT HEADS.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
PUBLIC DEBT.				
A—Debt raised in India—				
III.—Loans from the Central Government—				
(a) Lloyd Barrage	35,97,000	47,99,000	8,54,000	35,18,519
(b) Other consolidated debt—				
(i) Portion of principal of the instalment towards repayment of advances for commuted value of pensions ...	...	...	...	
(ii) Do. do. payments to retrenched personnel ...	...	...	...	
(iii) Do. do. other purposes	4,04,000	3,88,000	3,88,000	3,72,879
TOTAL—*Charged* ...	40,01,000	51,87,000	12,42,000	38,91,398
UNFUNDED DEBT.				
State Provident Funds—				
General Provident Fund	7,90,000	7,90,000	7,00,000	6,57,658
Contributory Provident Fund	...	25,000	...	...
TOTAL	7,90,000	8,15,000	7,00,000	6,57,658
DEPOSITS NOT BEARING INTEREST.				
Famine Relief Fund—				
A.—Famine Relief Fund—				
Transfers to the Revenue Account	...	...	...	...
Loss on realisation of securities	...	...	...	...
B.—Investment of Account—				
Purchase of securities	36,000	35,000	69,000	34,174
TOTAL	36,000	35,000	69,000	34,174

DEBT HEADS.	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
DEPOSITS NOT BEARING INTEREST.—*contd.*				
Depreciation Reserve Fund—Government Presses	1,000	5,000	5,000	1,784
Transfers from Famine Relief Fund	...	...	...	...
Deposits of Local Funds—				
District Local Funds	46,60,000	46,60,000	47,83,000	48,21,567
Municipal Funds	11,20,000	11,20,000	11,21,000	11,19,507
Other Funds	25,17,000	25,17,000	26,11,000	25,78,028
TOTAL ...	82,97,000	82,97,000	85,15,000	85,19,102
Departmental and Judicial Deposits—				
Civil Deposits—				
Revenue Deposits	5,03,000	5,03,000	4,43,000	4,76,051
Civil Courts' Deposits	15,14,000	15,14,000	15,33,000	15,68,188
Criminal Courts' Deposits	21,000	21,000	22,000	22,730
Personal Deposits	78,01,000	78,01,000	69,94,000	71,68,538
Forest Deposits	48,000	48,000	58,000	59,136
Public Works Deposits	7,05,000	7,05,000	5,72,000	6,82,588
Trust Interest Funds...	50,000	59,000	50,000	96,855
Deposits for work done for public bodies or individuals	7,000	7,000	1,000	4,728
Municipal Taxes on Government residential buildings	..	...	...	...
Unclaimed Deposits in the General Provident Fund	9,000	9,000	3,000	7,382
Unclaimed Deposits in the Contributory Provident Fund... ...	...	...	...	...
Deposits of fees received by Government servants for work done for private bodies	3,000	3,000	10,000	9,383
Deposits for weights and measures under the Bombay Weights and Measures Act, 1932	...	...	...	266
Sind War Planes Fund Deposits...	...	1,000	...	...
TOTAL ...	1,06,61,000	1,06,71,000	96,86,000	1,00,95,845

DEBT HEADS—*contd.*	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
DEPOSITS NOT BEARING INTEREST.—*concld.*				
Other Accounts—				
Subventions from Central Road Fund	20,12,000	26,91,000	13,57,000	5,24,077
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas—				
Grant for economic development and improvement of rural areas—				
(i) Grant to the Revenue Commissioner	50,000	50,000	60,000	49,894 (i)–(iii)
(ii) Grant to the Director of Industries	7,500	7,500	7,500	
(iii) Grant to the Director of Agriculture	11,000	10,500	17,000	
Grant for the scheme for co-operative training and education ...	...	3,200	2,900	6,925
Grant for small-scale woollen industry	14,000	5,200	11,400	3,831
Rounding	+ 500	+ 600	+ 100	...
TOTAL ...	83,000	77,000	98,900	60,650
Deposit Account of grants made by the Imperial Council of Agricultural Research—				
(i) Scheme for improvement of marketing in India	14,000	35,000	15,000	...
(ii) Scheme for the appointment of Veterinary Disease Investigation Officer.	8,200	8,200	8,400	7,567
(iii) Scheme for defining the breed characteristics of the Thar Parkar breed cattle	...	...	...	434
(iv) Scheme for sub-surface Irrigation in the Lloyd Barrage areas in Sind	8,000	3,000	...	...
Rounding	—200	— 200	...	...
TOTAL ...	30,000	46,000	23,400	8,001
Deposit Account of grant from the Central Government for the Development of Handloom Industries	11,700	5,900	14,700	3,677
Rounding	+ 300	+ 100	...	...
TOTAL ...	12,000	6,000	14,700	3,677
Central Cotton Committee Research Fund	1,44,000	99,000	67,000	60,056
Fund for Sind Buildings	4,29,000	9,42,000	12,00,000	2,07,350
TOTAL, Other Accounts ...	27,10,000	38,61,000	27,61,000	8,63,811

DEBT HEADS.—*concld.*		Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
ADVANCES NOT BEARING INTEREST.		Rs.	Rs.	Rs.	Rs.
Advances Repayable—					
Civil Advances—					
Advances for the purchase of passages	Voted ...	...	...	...	...
Objection book advances	Voted ...	1,60,000	1,60,000	1,60,000	1,58,169
Medical supplies for Military Department ...	...	...	...	...	...
Advances for repayment of refunds of revenue and deposits	Voted ...	3,000	3,000	3,000	2,528
Public Works Advances	Voted ...	2,000	2,000	12,000	3,722
Other Advances	Voted ...	...	...	...	...
Special Advances	Voted ...	...	...	...	...
Forest Advances	...	*1,47,000*	*1,47,000*	*1,28,000*	*1,42,428*
Total	...	3,12,000	3,12,000	3,03,000	*3,06,847*
Permanent Advances—					
Permanent Advances, Civil	...	*2,000*	*5,000*	*2,000*	*2,455*
Accounts with the Government of Burma	...	*1,000*	*1,000*	...	...
Accounts with the Reserve Bank of India	...	*10,000*	*14,000*	*1,28,000*	*14,347*
Total, Advances	...	3,25,000	3,32,000	4,33,000	3,23,649
TOTAL ...		*1,60,000*	*1,67,000*	*2,58,000*	*1,59,230*
	Voted ...	1,65,000	1,65,000	1,75,000	1,64,419
SUSPENSE.					
Suspense Accounts—					
Suspense Accounts	...	*25,000*	*25,000*	*1,000*	*18,934*
Central Accounts Office—Reserve Bank Suspense ...	...	...	...	*2,56,33,000*	*3,06,51,759*
Cash Balance Investment Account	...	*8,65,00,000*	*10,87,58,000*	*8,00,00,000*	*6,94,25,860*
Recoveries of Service Payments	...	*1,45,000*	*1,45,000*	*1,25,000*	*1,40,904*
Departmental Adjusting Account	...	*50,000*	*50,000*	*50,000*	...
Total	...	*8,67,20,000*	*10,89,78,000*	*10,58,09,000*	*10,02,37,457*
Cheques and Bills	...	*3,40,000*	*3,40,000*	*3,23,000*	*3,33,046*
Departmental and similar Accounts—					
Civil Departmental Balances (Civil and P. W.) ...	...	*15,000*	*15,000*	*12,000*	*16,448*
TOTAL, SUSPENSE	...	*8,70,75,000*	*10,93,33,000*	*10,61,44,000*	*10,05,86,951*

DEBT HEADS.—*concld.*	Budget Estimate, 1941-42.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Accounts, 1939-40.
	Rs.	Rs.	Rs.	Rs.
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
Loans to Municipalities, Port Funds, etc.—				
Loans to Municipalities	...	...	...	...
Loans to District and other Local Fund Committees	...	...	...	...
Loans to Land-holders and other Notabilities	...	...	...	...
Advances to Cultivators	1,23,700	2,14,200	1,40,000	65,005
Advances under Special Laws	...	...	...	...
Miscellaneous Loans and Advances	2,05,000	39,800	11,000	6,017
Total ...	3,28,700	2,54,000	1,51,000	71,022
Loans to Government Servants—				
House building advances	9,000	4,000	3,000	...
Advances for the purchase of motor cars...	20,000	22,700	19,000	22,310
Advances for the purchase of other conveyances	,300	4,000	6,000	3,374
Passage Advances	...	1,300	2,000	648
Other Advances	...	...	...	...
Total ...	31,300	32,000	30,000	26,332
Rounding	...	...	...	...
TOTAL—Voted ...	3,60,000	2,86,000	1,81,000	97,354
REMITTANCES.				
Other Local Remittances—				
Cash Remittances between Treasuries	*3,46,59,000*	*3,46,59,000*	*3,01,64,000*	*3,41,65,299*
Forest Remittances	*7,41,000*	*7,41,000*	*9,25,000*	*8,22,904*
Public Works Remittances—				
Remittances into Treasuries	*6,45,000*	*6,45,000*	*7,33,000*	*7,46,702*
Public Works Cheques	*72,97,000*	*72,97,000*	*62,26,000*	*66,26,815*
Other Remittances	*17,80,000*	*17,80,000*	*11,92,000*	*14,74,078*
Transfers between Public Works Officers	*7,63,000*	*7,63,000*	*3,34,000*	*5,62,356*
Miscellaneous Remittances	*2,26,000*	*2,26,000*	*2,01,000*	*1,98,516*
Total ...	*4,61,11,000*	*4,61,11,000*	*3,97,75,000*	*4,45,96,670*
Remittances by Bills—				
Remittance Transfer Receipts—Local	*31,46,000*	*31,46,000*	*25,64,000*	*32,25,511*
Adjusting account between Central and Provincial Governments ...	*70,000*	*70,000*	*25,78,000*	*—164*
Inter-provincial Suspense Accounts	*16,000*	*16,000*	*30,000*	*1,269*
Adjusting account with Railways	*1,000*	*1,000*	*2,00,000*	...
Total, Remittances ...	*4,93,44,000*	*4,93,44,000*	*4,51,47,000*	*4,78,23,286*

APPENDICES.

APPENDIX No. I.

L (IV) 1852—74

Statement showing Expenditure in England

Major Head.	Reference to detailed Estimate.	Budget Estimate, 1941-42.		
		Charged.	Voted.	Total.
1	2	3	4	5
	Page.	Rs.	Rs.	Rs.
7.—LAND REVENUE.				
Sterling Overseas Pay	87	4,800	...	4,800
Other items (Stores)		...	...	...
Total, 7.—Land Revenue ...		4,800	...	4,800
8.—PROVINCIAL EXCISE.				
Leave and Deputation Salaries, etc.	90	...	...	...
Total, 8—Provincial Excise ...	...	...	..	...
10.—FOREST.				
Leave and Deputation Salaries, etc.	95	...	...	...
Sterling Overseas Pay		6,900	..	6,900
Total, 10—Forest ...		6,900	...	6,900
25.—GENERAL ADMINISTRATION.				
Salaries and expenses of the High Commissioner's department—				
Share of the cost of the High Commissioner's establishment debitable to Provincial Governments	134	...	23,300	23,300
Other items—				
Stores for India		...	...	...
Leave salaries and Deputation pay		...	...	...
Sterling Overseas Pay		28,000	...	28,000
Allowances, etc., to selected candidates for the Indian Civil Services ...		400	...	400
Other charges		...	...	...
Allotments of pay of Officers		5,100	...	5,100
Cost of Publications		...	...	...
Loss or Gain by Exchange		...	...	...
Total, 25—General Administration ...		33,500	23,300	56,800
27.—ADMINISTRATION OF JUSTICE.				
Leave and Deputation Salaries, etc.	146	...	...	...
Sterling Overseas Pay		6,900	...	6,900
Total, 27—Administration of Justice ...		6,900	...	6,900
28.—JAILS AND CONVICT SETTLEMENTS.				
Leave and Deputation Salaries, etc.	154	4,900	7,700	12,600
Sterling Overseas Pay		700	...	700
Total, 28—Jails and Convict Settlements ...		5,600	7,700	13,300
29—POLICE.				
Leave and Deputation Salaries, etc.	169	...	...	...
Sterling Overseas Pay		27,500	...	27,500
Total, 29—Police ...		27,500	...	27,500

(*High Commissioner for India*).

Revised Estimate, 1940-41.			Budget Estimate, 1940-41.			Accounts, 1939-40.		
Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,000	...	3,000	...	...	...	...	...	...
...	2,400	2,400	...	...	...	...	...	...
3,000	2,400	5,400	...	...	...	...	...	...
...	...	..	...	3,500	3,500	...	3,300	3,300
...	..	..	...	3,500	3,500	...	3,300	3,300
...	..	..	...	...	...	...	...	...
7,300	...	7,300	7,000	...	7,000	6,933	...	6,933
7,300	..	7,300	7,000	...	7,000	6,933		6,933
...	23,480	23,480	...	21,320	21,320	...	23,093	23,093
...	2,640	2,640	...	80	80	...	45	45
...	..	...	...	14,960	14,960	...	1,196	1,196
21,120	..	21,120	34,940	...	34,940	24,214	...	24,214
2,680	..	2,680	4,100	...	4,100	...	...	...
...	..	...	...	240	240	4,617	...	4,617
2,640	..	2,640	...	...	...	...	...	...
...	240	240	...	...	...	...	...	...
60	40	100	...	...	...	116	53	169
26,500	26,400	52,900	39,040	36,600	75,640	28,947	24,387	53,334
...	..	...	14,900	6,000	20,900	18,987	...	18,987
7,000	..	7,000	2,000	...	2,000	2,133	...	2,133
7,000	..	7,000	16,900	6,000	22,900	21,120	...	21,120
...	...	...	...	9,600	9,600	...	697	697
700	4,000	4,700	700	1,400	2,100	711	4,000	4,711
700	4,000	4,700	700	11,000	11,700	711	4,697	5,408
...	..	...	...	2,200	2,200	...	2,803	2,803
22,200	..	22,200	23,700	...	23,700	20,104	...	20,104
22,200	...	22,200	23,700	2,200	25,900	20,104	2,803	22,907

Statement showing Expenditure in England

Major Head.	Reference to detailed Estimate.	Budget Estimate, 1941-42. Charged.	Voted.	Total.
1	2	3	4	5
	Page.	Rs.	Rs.	Rs.
38.—MEDICAL.				
Leave and Deputation Salaries, etc. ...	190	4,900	...	4,900
Sterling Overseas pay ...		10,300	...	10,300
Other items...		...	...	...
For rounding		...	...	...
Total, 38—Medical ...		15,200	...	15,200
39.—PUBLIC HEALTH.				
Stores ...	198	...	...	...
Leave and Deputation Salaries, etc. ...		4,900	...	4,900
Sterling Overseas Pay ...		700	...	700
For rounding ...		...	...	...
Total, 39—Public Health ...		5,600	...	5,600
41.—VETERINARY.				
Leave and Deputation Salaries, etc. ...	211	11,100	...	11,100
Sterling Overseas Pay ...		1,200	...	1,200
Stores ...		...	...	...
Other charges ...		...	100	100
Total, 41—Veterinary ...		12,300	100	12,400
47.—MISCELLANEOUS DEPARTMENTS.				
Leave and Deputation Salaries, etc. ...	228	...	...	...
Total, 47—Miscellaneous Departments ...		...	...	...
50.—CIVIL WORKS.				
Leave and Deputation Salaries, etc. ...	250 and 251	22,300	6,800	29,100
Sterling Overseas Pay ...		29,100	4,800	33,900
Other charges ...		...	...	...
Suspense—stores ...		...	51,000	51,000
Total, 50—Civil Works ...		51,400	62,600	1,14,000

(*High Commissioner for India*)—contd.

Revised Estimate, 1940-41.			Budget Estimate, 1940-41.			Accounts, 1939-40.		
Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...
10,320	...	10,320	*10,320*	...	10,320	*10,311*	...	10,311
..	100	100	...	...	...	...	...	...
—20	...	—20	*—20*	...	—20	...	...	..
10,300	100	10,400	*10,300*	...	10,300	*10,311*	...	10,311
...	...	...	...	...	...	...	..	..
...	...	...	...	...	...	...	...	...
700	...	700	*720*	...	720	*711*	...	711
...	...	...	*—20*	...	—20	...	...	...
700	...	700	*700*	...	700	*711*	...	711
...	...	...	...	...	...	...	...	...
4,800	...	4,800	*4,800*	...	4,800	*4,800*	...	4,800
...	2,500	2,500	...	...	...	...	...	...
...	100	100	...	100	100	...	...	...
4,800	2,600	7,400	*4,800*	100	4,900	*4,800*	...	4,800
...	...	...	...	7,600	7,600	...	...	...
...	...	...	...	7,600	7,600	...	...	...
27,600	...	27,600	...	6,100	6,100	*58,006*	...	58,006
29,800	4,800	34,600	*29,100*	4,800	33,900	*18,578*	2,054	20,632
...	...	...	...	...	...	...	...	...
...	2,500	2,500	...	2,500	2,500	...	1,627	1,627
57,400	7,300	64,700	*29,100*	13,400	42,500	*76,584*	3,681	80,265

Statement showing Expenditure in England

Major Head.	Reference to detailed Estimate.	Budget Estimate, 1941-42.		
		Charged.	Voted.	Total.
1	2	3	4	5
	Page.	Rs.	Rs.	Rs.
55.—SUPERANNUATION ALLOWANCES AND PENSIONS.				
Superannuation and retired allowances—General	256	38,000	8,800	46,800
Pensions under I. C. S., Family Pension Rules		...	...	...
Total, 55.—Superannuation Allowances and Pensions ...		38,000	8,800	46,800
56.—STATIONERY AND PRINTING.				
Stores	258	...	4,300	4,300
Total, 56.—Stationery and Printing ...		...	4,300	4,300
57.—MISCELLANEOUS.				
Sterling overseas pay.	265	4,800	..	4,800
Other Charges		...	...	...
Total, 57.—Miscellaneous ...		4,800	...	4,800
68.—CONSTRUCTION OF IRRIGATION WORKS, ETC.				
Leave and Deputation Salaries, etc.	280	5,900	...	5,900
Total, 68.—Construction of Irrigation Works ...		5,900	...	5,900

(*High Commissioner for India*)—concld.

Revised Estimate, 1940-41.			Budget Estimate, 1940-41.			Accounts, 1939-40.		
Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
36,000	8,000	44,000	*36,000*	7,000	43,000	*28,910*	6,283	35,193
...	...	...	...	...	...	...	...	...
36,000	8,000	44,000	*36,000*	7,000	43,000	*28,910*	6,283	35,193
...	11,400	11,400	...	11,400	11,400	...	10,575	10,575
...	11,400	11,400	...	11,400	11,400	...	10,575	10,575
4,400	...	4,400	*4,000*	...	4,000	*1,978*	...	1,978
...	...	...	...	...	...	...	17	17
4,400	...	4,400	*4,000*	...	4,000	*1,978*	17	1,995
...	...	...	*29,200*	3,400	32,600	*13,401*	13,156	26,557
...	...	...	*29,200*	3,400	32,600	*13,401*	13,156	26,557

APPENDIX No. II.

Statement showing Expenditure in England

Major Head.	Reference to detailed Estimate.	Budget Estimate, 1941-42.		
		Charged.	Voted.	Total.
	Page.	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION.				
OTHER ITEMS.				
Leave Salaries of Governors etc.	134	...	..	..
Outfit and voyage allowances of Governors, etc.		..	..	..
Other charges		..	..	..
Loss or Gain by Exchange		..	..	..
Total, 25—General Administration ...		..	..	..
27.—ADMINISTRATION OF JUSTICE.				
Provision for possible expenditure in connection with criminal appeal cases	146	...	2,000	2,000
Total, 27.—Administration of Justice ...		..	2,000	2,000

(Secretary of State for India).

Revised Estimate, 1940-41.			Budget Estimate, 1940-41.			Accounts, 1939-40.		
Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	*11*	...	11
...	...	...	*2,660*	...	2,660	...	...	...
...	...	...	...	...	...	*77*	...	77
...	...	...	...	...	...	...	...	...
...	...	...	*2,660*	...	2,660	*88*	...	88
...	2,000	2,000	...	2,000	2,000	...	1,739	1,739
...	2,000	2,000	...	2,000	2,000	...	1,739	1,739

APPENDIX No. III.

L (IV) 1852—77

APPENDIX No. III.

50.—CIVIL WORKS—PROVINCIAL. SIND.

Pro forma account of Receipts and Expenditure from the Fund for Sind Buildings.

Serial No.	Year.	Particulars.	Receipts.	Expenditure.	Balance.
			Rs.	Rs.	Rs.
1	1936-37 ..	Fund provided by the Government of India for Sind Buildings.	17,50,000	....	....
		Expenditure made by the Central Government through the Central Division, at Karachi.	....	1,29,496	16,20,504
				− 1,151*	+ 1,151*
2	1937-38 ..	Actual Expenditure	....	20,875	16,00,780
3	1938-39 ..	Actual Expenditure.	....	21,917	15,78,863
4	1939-40 ..	Actual Expenditure	....	2,07,350	13,71,513
5	1940-41 ..	Probable Expenditure	....	9,42,300	4,29,213
6	1941-42 ..	Probable Expenditure	....	4,29,213	....

*It represents credits afforded in the year 1936-37 which were not taken into account for that year.

INDEX.

A

A—*concld.*

B

C

C—*contd.*

C.—*contd.*

C.—*concld.*

E

F

F.—*concld.*

G

G—*concld.*

H

I

I—*concld.*

J

J.—*concld.*

L—*concld.*

P

P—*contd.*

Q

R

R—*contd.*

S

S.—*contd.*

S—*contd.*

KARACHI: PRINTED AT THE GOVERNMENT PRESS

دیباچہ

Government of Sind

FINANCE DEPARTMENT

BUDGET MEMORANDUM

FOR

1941-42

CONFIDENTIAL.

It is requested that the Budget with all its accompaniments may be treated as CONFIDENTIAL until it is laid before the Legislative Assembly.

[Price: 14 annas or 1*s*. 6 *d*.]

KARACHI:
PRINTED AT THE GOVERNMENT PRESS
1941.

Government of Sind.

FINANCE DEPARTMENT.

BUDGET FOR 1941-42.

CONTENTS.

CONTENTS.

STATEMENT A.

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD

ACCOUNTS FOR THE YEARS 1935-36 TO 1939-40

BUDGET AND REVISED ESTIMATES FOR 1940-41.

AND

BUDGET ESTIMATES FOR 1941-42.

L (IV) 2787—1

No. of Account Head	Heads of Revenue	Accounts, 1935-36.	Accounts, 1936-37.	Accounts, 1937-38.	Accounts, 1938-39.	Accounts, 1939-40.	1940-41, Budget Estimates	1940-41, Revised Estimates	1941-42, Budget Estimates
1	2	3	4	5	6	7	8	9	10
	Principal Heads of Revenue.								
IV	Taxes on Income other than Corporation Tax.	...	...	2,50	3,00	5,58	5,50	7,82	8,50
V	Salt	...	...	...	...	...	...	...	...
VII	Land Revenue	31,45	40,57	33,29	36,04	36,85	30,99	34,22	34,84
VIII	Provincial Excise	32,35	34,95	37,48	37,46	36,33	30,00	33,85	34,00
IX	Stamps	17,73	18,85	17,74	16,89	17,16	17,05	16,74	16,50
X	Forest...	6,80	7,28	8,30	8,65	7,76	6,88	6,83	6,56
XI	Registration	1,94	2,01	2,12	2,00	2,07	2,00	2,15	2,02
XII	Receipts under Motor Vehicles Acts. ...	1,61	1,81	2,04	2,10	2,68	2,25	2,90	2,64
XIII	Other taxes and duties	2,71	2,88	2,90	3,64	6,66	5,83	8,89	7,49
	Total ...		1,08,35	1,06,37	1,09,78	1,15,09	1,00,50	1,13,40	1,12,55
	Irrigation, Navigation, Embankment and Drainage Works.								
XVII	Works for which capital accounts are kept.	43,08	86,37	67,33	68,89	85,10	79,76	97,31	92,54
XVIII	Works for which no capital accounts are kept.	8,49	3,58	3,48	3,50	3,62	3,48	3,50	3,52
	Total ...		89,95	70,81	72,39	88,72	83,24	1,00,81	96,06
	Debt Service.								
XX	Interest	...	3,70	5,13	4,73	7,21	4,86	5,00	3,35
	Total ...		3,70	5,13	4,73	7,21	4,86	5,00	3,35
	Civil Administration.								
XXI	Administration of Justice ...	1,87	2,12	2,29	2,04	1,95	2,16	2,01	2,02
XXII	Jails and Convict Settlements ...	91	90	90	1,17	1,19	91	76	84
XXIII	Police	74	75	83	1,03	1,73	1,17	1,66	1,48
XXVI	Education	1,44	1,17	1,42	1,31	1,19	1,13	1,24	1,25
XXVII	Medical	1,45	1,58	1,57	1,43	1,66	1,69	1,75	1,78
XXVIII	Public Health	54	67	54	72	1,36	77	92	1,07
XXIX	Agriculture	42	98	1,47	1,63	4,08	2,44	3,00	2,84
XXX	Veterinary	1	1	8	10	8	10	10	9
XXXI	Co-operation	33	32	32	28	48	24	24	29
XXXII	Industries	7	67	65	67	85	85	89	1,04
XXXVI	Miscellaneous Departments ...	17	20	20	19	19	19	21	19
	Total ...	...	9,37	10,27	10,57	14,76	11,65	12,78	12,89
	Civil Works.								
XXXIX	Civil Works	4,10	3,37	6,43	10,59	9,96	27,17	38,64	26,35
	Total ...	..	3,37	6,43	10,	9,96	27,17	38,64	26,35
	Miscellaneous.								
XLIV	Receipts in aid of Superannuation ...	1,02	1,07	91	86	90	84	88	93
XLV	Stationery and Printing	27	23	23	20	21	20	24	20
XLVI	Miscellaneous	45	40	53	57	1,79	1,32	3,17	3,08
	Total ..	...	1,70	1,67	1,63	2,90	2,36	4,29	4,21
	Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.								
XLIX	Grant-in-aid from Central Government .		1,08,00	1,10,00	1,05,00	1,05,00	1,05,00	1,05,00	1,05,00
L	Miscellaneous Adjustments between the Central and Provincial Governments...		...		4	12	15	7	6
	Total ...		1,08,00	1,10,00	1,05,04	1,05,12	1,05,15	1,05,07	1,05,06
	Extraordinary Items.								
LI	Extraordinary Receipts	70,54	75,91	81,35	55,56	85,11	65,00	80,00	75,00
	Total, Revenue ...		4,00,35	3,92,03	3,70,29	4,28,87	3,99,93	4,59,99	4,35,47

No. of Account Head	Heads of Revenue	Accounts, 1935-36.	Accounts, 1936-37	Accounts, 1937-38	Accounts, 1938-39.	Accounts, 1939-40.	1940-41, Budget Estimates	1940-41, Revised Estimates	1941-42, Budget Estimates
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits, etc., heads.								
	Public Debt—Loans from the Central Government.		...	...	...	...	...	...	...
	Unfunded Debt—								
	State Provident Funds		51,60	9,73	8,63	10,49	11,21	11,31	11,41
	Deposits bearing interest—								
	Famine Relief Fund		75	6	33	34	36	35	36
	Deposits not bearing interest—								
	Appropriation for reduction or avoidance of debt.		2,99	7,47	16	3,72	3,88	3,88	4,04
	Depreciation Reserve Fund—Government Presses.		4	4	6	12	10	13	12
	Transfers from Famine Relief Fund...		...	...	...	...	...	...	...
	Deposits of Local Funds... ...		15,69	80,31	77,08	83,79	82,43	85,65	85,65
	Departmental and Judicial Deposits—								
	Civil Deposits...		20,45	1,02,16	94,48	1,08,57	1,01,75	1,07,49	1,07,39
	Other Accounts—								
	Subventions from Central Road Fund.		4,94	7	9	5,80	13,57	26,91	20,12
	Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas.		10	6	21	58	99	51	83
	Deposit Account of grants made by the Imperial Council of Agricultural Research.		11	32	26	8	23	46	30
	Deposit Account of grants from the Central Government for the Development of Hand-loom Industry.		9	16	12	13	...	...	...
	Central Cotton Committee Research Fund.		2	68	65	59	67	99	1,44
	Fund for Sind Buildings		...	16,21	...	...	...	...	...
	Advances		...	2,83	4,45	3,89	4,58	3,29	3,29
	Suspense		—4,73	7,40,34	4,63,25	9,80,78	11,01,01	11,07,85	9,05,75
	Loans and Advances by Provincial Government.		5,41	5,66	12,48	3,99	3,31	4,30	3,29
	Remittances		...	6,89,61	4,52,72	4,79,10	4,51,45	4,93,42	4,93,42
	Total, Debt Heads ...		97,46	16,55,71	11,14,97	16,81,97	17,75,54	18,46,54	16,37,41
	Total, Receipts* ...		4,97,81	20,47,74	14,85,26	21,10,84	21,75,47	23,06,53	20,72,88
	Opening Balance		1,25,61	1,48,73	26,68	30,07	8,82	27,98	9,97
	GRAND TOTAL ...		6,23,42	21,96,47	15,11,94	21,40,91	21,84,29	23,34,51	20,82,85

*

—	Accounts, 1935-36.	Accounts, 1936-37.	Accounts, 1937-38.	Accounts, 1938-39.	Accounts, 1939-40.	1940-41, Budget.	1940-41, Revised.	1941-42, Budget.
Ordinary Revenue ...		4,00,35	3,92,03	3,70,29	4,28,87	3,99,93	4,59,99	4,35,47
Capital Receipts ...		...	...	...	...	...	...	...

No. of Account Head.	Heads of Expenditure.	Accounts, 1935-36.	Accounts, 1936-37	Accounts, 1937-38	Accounts, 1938-39.	Accounts, 1939-40.	1940-41, Budget Estimates	1940-41, Revised Estimates.	1941-42, Budget Estimates
1	2	3	4	5	6	7	8	9	10
	Direct Demands on Revenue.								
7	Land Revenue	12,90	18,24	17,58	17,65	17,92	18,89	20,24	20,89
8	Provincial Excise	3,28	3,29	3,46	3,44	5,08	4,87	4,90	5,43
9	Stamps...	39	40	43	39	40	40	39	43
10	Forest	3,27	3,66	3,53	3,51	3,73	4,08	3,92	3,94
11	Registration	79	79	81	83	86	90	88	89
12	Charges on account of Motor Vehicles Act.	11	13	14	16	18	23	30	41
13	Other taxes and duties	4	5	5	5	9	10	11	11
	Total ...		26,56	26,00	26,03	28,26	29,47	30,74	32,10
	Irrigation Revenue Account.								
17	Interest on works for which capital accounts are kept—Irrigation Works.		1,59,48	1,44,86	1,24,55	1,66,29	1,39,31	1,71,73	1,61,72
18	Other Revenue Expenditure Financed from Ordinary Revenues—								
	A.—Irrigation Works (P. W.) ...	12,10	5,74	3,88	3,43	4,38	4,08	7,28	4,32
	B.—Navigation, Embankment and Drainage Works (P. W.).	...	...	...	...	...	...	...	...
	A.—Irrigation Works (Civil) ...	13	2	...	...	...	...	...	...
18 (1)	Other Revenue Expenditure financed from Famine Relief Fund.	...	...	...	...	...	...	...	...
	Total ...		1,65,24	1,48,74	1,27,98	1,70,67	1,43,39	1,79,01	1,66,04
	Irrigation Capital Account (charged to Revenue).								
19	Construction of Irrigation Works—								
	A.—Financed from Famine Relief Fund.		...	...	...	...	...	...	...
	B.—Financed from Ordinary Revenues.		...	...	...	...	...	...	...
	Total ...		...	...	...	...	..	...	...
	Debt Services.								
22	Interest on Debt and other obligations.		4,75	−2,47	1,51	1,45	1,07	1,09	29
23	Appropriation for reduction or avoidance of debt.		2,99	7,47	16	3,72	3,88	3,88	4,04
	Total ...		7,74	5,00	1,67	5,17	4,95	4,97	4,33

No. of Account Head.	Heads of Expenditure.	Accounts, 1935-36.	Accounts, 1936-37.	Accounts, 1937-38.	Accounts, 1938-39.	Accounts, 1939-40.	1940-41, Budget Estimates.	1940-41, Revised Estimates.	1941-42, Budget Estimates
1	2	3	4	5	6	7	8	9	10
	Civil Administration.								
25	General Administration	19,63	21,39	22,30	23,36	23,89	25,05	24,24	25,91
27	Administration of Justice	11,01	11,94	12,78	12,91	12,86	12,78	13,50	12,62
28	Jails and Convict Settlements	5,33	6,18	6,37	6,28	6,54	6,60	8,10	8,52
29	Police	37,25	39,14	39,93	40,43	41,70	43,58	43,57	44,28
30	Ports and Pilotage	1	1	1	2	1	1	1	1
37	Education	27,04	27,55	30,02	30,61	31,31	31,45	31,43	32,58
38	Medical	6,52	7,20	7,34	7,88	8,54	8,60	9,65	9,09
39	Public Health	1,85	2,07	2,34	2,57	2,66	3,18	3,17	3,22
40	Agriculture	3,86	5,97	7,59	7,72	9,67	9,30	10,58	10,20
41	Veterinary	80	90	1,03	1,19	1,23	1,25	1,22	1,33
42	Co-operation	95	1,13	1,24	1,28	1,23	1,18	1,22	1,06
43	Industries	48	59	87	85	91	1,68	1,37	1,75
47	Miscellaneous Departments	15	32	34	42	30	41	32	38
	Total ...		1,24,39	1,32,16	1,35,52	1,40,85	1,45,07	1,48,38	1,50,95
	Civil Works.								
50	Civil Works...	10,99	12,38	21,30	23,99	30,34	46,10	60,98	49,17
	Total ...		12,38	21,30	23,99	30,34	46,10	60,98	49,17
	Miscellaneous.								
54	Famine—								
	A—Famine Relief	...	...	...	...	34	50	90	40
	B—Transfers to Famine Relief Fund ...	...	53	...	...	...	...	...	...
55	Superannuation Allowances and Pensions	8,26	15,09	16,38	20,97	19,09	18,98	19,65	20,04
55-A	Commutation of Pensions financed from Ordinary Revenue	54	38	20	1,99	2,19	2,05	2,75	2,40
56	Stationery and Printing	77	3,57	2,78	4,79	3,60	3,95	4,02	4,06
57	Miscellaneous	4,84	4,16	2,82	2,86	4,57	4,01	5,75	4,98
	Total ...		23,73	22,18	30,61	29,79	29,49	33,07	31,88

No. of Account Head.	Heads of Expenditure.	Accounts, 1935-36.	Accounts, 1936-37.	Accounts, 1937-38.	Accounts, 1938-39.	Accounts, 1939-40,	1940-41, Budget Estimates.	1940-41, Revised Estimates.	1941-42, Budget Estimates.
1	2	3	4	5	6	7	8	9	10
	Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.								
62	Miscellaneous adjustments between the Central and Provincial Governments ...		...	...	...	...	...	...	...
	Total ...		...	...	...	...	...	...	...
	Extraordinary Items.								
63	Extraordinary Charges...	-1	...	...	...	...	...	...	...
	Total ...	—1	...	...	...	...	...	...	...
	Total Expenditure met from Revenue ...		3,60,04	3,55,38	3,45,80	4,05,08	3,98,47	4,57,15	4,34,47
	Capital Account not charged to Revenue.								
68	Construction of Irrigation Works ...	62,18	—1,72	3,21	18,99	—19,68	16,82	—13,07	—55
81	Capital Account of Civil Works outside the Revenue Account.	1,95	1,72	39	32	12	27	1	...
82	Capital Account of other Provincial Works outside the Revenue Account.	—1,85	—3,79	—1,22	—3,06	—1,53	—47	—1,21	—2,03
83	Payment of Commuted value of Pensions ...	1,89	1,36	2,03	—3,39	...	...	...	...
85	Payments to Retrenched Personnel ...	1	—9	—9	—3	—1	...	...	...
	Total ...		—2,52	4,32	12,83	—21,10	16,62	—14,27	—2,58

No. of Account Head.	Heads of Expenditure.	Accounts, 1935-36	Accounts, 1936-37	Accounts, 1937-38	Accounts, 1938-39.	Accounts, 1939-40.	1940-41 Budget Estimates.	1940-41, Revised Estimates	1941-42, Budget Estimates
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits, etc., Heads.								
	Public Debt—Loans from the Central Government.		1,12,21	24,06	7,45	38,91	12,42	51,87	40,01
	Unfunded Debt—								
	State Provident Funds		...	5,57	7,74	6,58	7,00	8,15	7,90
	Deposits bearing interest—								
	Famine Relief Fund		...	11,89	49	34	69	35	36
	Deposits not bearing interest—								
	Appropriation for reduction or avoidance of debt.		...	...	...	...	...	...	...
	Depreciation Reserve Fund—Government Presses.		4	...	4	2	5	5	1
	Transfers from Famine Relief Fund ...		...	...	...	...	...	...	...
	Deposits of Local Funds		...	80,90	81,34	85,19	85,15	82,97	82,97
	Departmental and Judicial Deposits—Civil Deposits		32	1,02,20	94,71	1,00,96	96,86	1,06,71	1,06,61
	Other Accounts—								
	Subventions from Central Road Fund ...		1,54	4,19	8,10	5,24	13,57	26,91	20,12
	Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas.		37	24	54	61	99	77	83
	Deposit Account of grants made by the Imperial Council of Agricultural Research.		11	33	28	8	23	46	30
	Deposit Account of the grants from the Central Government for the Development of the Hand-loom Industry.		...	8	4	4	15	6	12
	Central Cotton Committee Research Fund		...	68	65	60	67	99	1,44
	Fund for Sind Buildings		...	21	22	2,07	12,00	9,42	4,29
	Advances		2,01	3,21	4,27	3,24	4,33	3,32	3,25
	Suspense		—1	8,84,99	4,62,67	10,05,87	10,61,44	10,93,33	8,70,75
	Loans and Advances by Provincial Government.		58	6,67	2,48	97	1,81	2,86	3,60
	Remittances		...	6,84,87	4,52,22	4,78,23	4,51,47	4,93,44	4,93,44
	Total, Debt, etc., Heads ...		1,17,17	18,10,09	11,23,24	17,28,95	17,48,83	18,81,66	16,36,00
	Total Capital and Debt, etc., Heads ...		1,14,65	18,14,41	11,36,07	17,07,85	17,65,45	18,67,39	16,33,42
	TOTAL, Disbursements		4,74,69	21,69,79	14,81,87	21,12,93	21,63,92	23,24,54	20,67,89
	Closing Balance ...		1,48,73	26,68	30,07	27,98	20,37	9,97	14,96
	GRAND TOTAL ...		6,23,42	21,96,47	15,11,94	21,40,91	21,84,29	23,34,51	20,82,85

	Accounts, 1935-36.	Accounts, 1936-37.	Accounts, 1937-38.	Accounts, 1938-39.	Accounts, 1939-40.	1940-41, Budget	1940-41, Revised.	1941-42, Budget Estimate.
Met from Revenue		3,60,04	3,55,38	3,45,80	4,05,08	3,98,47	4,57,15	4,34,47
Total ...		3,60,04	3,55,38	3,45,80	4,05,08	3,98,47	4,57,15	4,34,47
Charged to Capital		—2,52	4,32	12,83	—21,10	16,62	—14,27	—2,58
Total ...		3,57,52	3,59,70	3,58,63	3,83,98	4,15,09	4,42,88	4,31,89

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of rupees.]

—	Total estimated cost of works included in 1941-42 Budget Estimates.			Expenditure up to 31st March 1940.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1940-41.	1941-42.	
1	2	3	4	5	6	7	8
* Lloyd Barrage and Canals Construction	22,20,72	...	22,20,72	20,89,59	12,79	11,63	(a) 20,79
‡Other Irrigation Works ..	51,07	35,11	86,18	40,09	12,86	18,39	14,84
† 81.—Capital Account of Civil Works outside the Revenue Account.	13,82	...	13,82	(b) 12,54	1	...	(c) 1,03
Total ...	22,85,61	35,11	23,20,72	21,42,22	25,66	30,02	36,66

NOTE.—The statement includes all capital expenditure whether met from (a) loans or (b) from ordinary balances except expenditure under "83.—Payment of commuted value of pensions" and "85.—Payments to Retrenched Personnel".

* The figures under Lloyd Barrage and Canals Construction are exclusive of the capitalised interest charges and inclusive of the outlay on the Nasirabad Section of the Lloyd Barrage Project taken over by the Government of India. The figures in columns 2, 4 and 5 are inclusive of the capital receipts to the end of 1935-36. From 1936-37 these receipts have been excluded, as from that year they are being utilsed for the service of the Lloyd Barrage debt.

‡ The figures under other Irrigation Works are for works outlay only.

† Includes expenditure on capital account on the development of the Artillery Maidan, Karachi.

(a) The balance of 85,92 represents anticipated savings under drainage and protective works, land acquisition for watercourses, etc.

(b) The establishment and tools and plant charges for the years prior to 1931-32 have been worked out approximately on the basis of the actuals for 19 1-32.

(c) The balance of 24 represents anticipated savings.

STATEMENT C.

STATEMENT OF OUTSTANDING DEBT.

(In thousands of Rupees.)

——	Debt outstanding on 1st April 1940.	Borrowings in 1940-41.	To be repaid in 1940-41.	Debt outstanding on 1st April 1941.	Borrowings in 1941-42.	To be repaid in 1941-42.	Debt outstanding on 31st March 1942
1	2	3	4	5	6	7	8
Lloyd Barrage Proper ...	24,46,03	...	47,99	23,98,04	...	35,97	23,62,07
Other Purposes	4,10,73	...	3,88	4,06,85	...	4,04	4,02,81
Total ...	28,56,76	...	51,87	28,04,89	...	40,01	27,64,88

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STATEMENT D.

Statement showing the debt charges of the Lloyd Barrage Unified System.

(In thousands of Rupees.)

Year.	Outstanding debt of the Lloyd Barrage (Proper) on 1st April.	Outstanding borrowed capital of the merged and superseded canals including pre-reform outlay on Lloyd Barrage project.	Total debt of the Lloyd Barrage Unified System on 1st April.	Debt Charges. Interest. Interest on the outstanding debt of the Lloyd Barrage (Proper).	Debt Charges. Interest. Interest on the borrowed outstanding capital of the merged and superseded canals (column 3).	Debt Charges. Interest. Total interest.	Debt Charges. Principal repayment of the debt of the Lloyd Barrage Proper.	Debt Charges. Total debt charges.	Sources from which the debt charges are financed. From revenue receipts. Land sales.	Sources from which the debt charges are financed. From revenue receipts. Net revenue of the Lloyd Barrage Unified System.	Sources from which the debt charges are financed. From revenue receipts. Total.	Sources from which the debt charges are financed. From capital receipts. Recovery of capital outlay on the Nasirabad Section of the Lloyd Barrage.	Sources from which the debt charges are financed. From capital receipts. Other capital receipts.	Sources from which the debt charges are financed. From capital receipts. Total.	Sources from which the debt charges are financed. From borrowed money.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1936-37 (Actuals)	25,33,62	2,45,92	27,79,54	1,18,56	8,91	1,27,47	32,10	1,59,57	75,91	76,55	1,52,46	1,16	5,95	7,11	Nil.
1937-38 (Actuals)	25,01,52	2,45,92	27,47,44	1,16,71	9,84	1,26,55	16,43	(*) 1,42,98	81,34	56,26	1,37,60	44	5,27	5,71	Nil.
1938-39 (Actuals)	24,85,09	2,43,90	27,28,99	1,15,78	9,75	1,25,53	{ 3,00 87 (a) }	(*) 1,28,53	55,56	61,55	1,17,11	28	12,12	12,40	Nil.
1939-40 (Actuals)	24,81,22	2,41,79	27,23,01	1,15,72	9,67	1,25,39	{ 34,21 98 (a) }	(*) 1,59,60	85,11	73,48	1,58,59	20	4,79	4,99	Nil.
1940-41 (Revised)	24,46,03	2,39,60	26,85,63	1,13,89	9,59	1,23,48	44,01 3,98 (a)	1,67,49	80,00	83,50	1,63,50	35	3,64	3,99	Nil.
1941-42 (Budget)	23,98,04	2,37,33	26,35,37	1,11,44	9,49	1,20,93	35,97	1,56,90	75,00	77,65	1,52,65	16	4,09	4,25	Nil.

(*) The excess of receipts over the debt charges has been utilised for repayment in the succeeding year.

(*a*) Represents balance of receipts of the previous year, paid in this year *vide* (*) above.

STATEMENT E.

Pro-forma Account showing the Financial position of the Sind Government under the various sections of Accounts for the years 1936-37 to 1941-42.

(In thousands of rupees.)

Year.	Revenue Account.				Capital Account.						*Loans and Advances by Provincial Government.			
	Receipts.	Disbursements.	Surplus or deficit of the year.	Balance.	Loans for Capital Works.	Disbursements.	Deficit or surplus of the year.	Balance.	Artillery Maidan receipts for the year.	Balance.	Recoveries.	Advances.	Deficit or surplus of the year.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Opening Balance on 1st April 1936.	...	...	...	3,16	...	...	...	96,92	...	...	...	...	...	...
1936-37 (Actuals).	4,00,35	3,60,04	40,31	43,47	...	33,46	—33,46	63,46	3,79	3,79	5,42	19	5,23	5,23
1937-38 (Actuals).	3,92,03	3,55,38	36,65	80,12	...	23,00	—23,00	40,46	1,22	5,01	5,66	6,67	—1,01	4,22
1938-39 (Actuals).	3,70,29	3,45,80	24,49	1,04,61	...	23,29	—23,29	17,17	3,06	8,07	12,48	2,48	10,00	14,22
1939-40 (Actuals).	4,28,87	4,05,08	23,79	1,28,40	...	18,63	—18,63	—1,46	1,53	9,60	3,98	97	3,01	17,23
1940-41 (Revised).	4,59,99	4,57,15	2,84	1,31,24	...	30,95	—30,95	—32,41	1,21	10,81	4,30	2,86	1,44	18,67
1941-42 (Budget).	4,35,47	4,34,47	1,00	1,32,24	...	35,42	—35,42	—67,83	2,03	12,84	3,29	3,60	—31	18,36

Year.	Balances in various Funds.										Minimum balance with the Reserve Bank and in the Treasury.	Deposits of Local Funds.*	Cumulative effect of—				Total balance on all Accounts. (Columns 5, 9, 11, 15 and 25 to 30.)
	State Provident Funds.*	Famine Relief Fund.	Depreciation Fund.	Subventions from Central Road Fund.	Rural Areas Improvement Fund.	Grant from the Imperial Council of Agricultural Research.	Central Committee Research Fund.	Grant for the Development of Handloom Industry.	Fund for Sind Buildings.	Total balance in all Funds.			Civil Deposits.*	Advances.*	Suspense.*	Remittances.	
1	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Opening Balance on 1st April 1936.	...	11,25	11	8,16	1,05	4	...	5	...	20,66	...	..	18	...	4,69	...	1,25,61
1936-37 (Actuals).	...	12,00	11	11,56	78	4	...	14	...	24,63	8,00	...	15	...	...	..	1,48,73
1937-38 (Actuals).	4,16	16	15	7,45	61	2	...	22	16,00	28,77 (a) 87	8,00	—60	12	—38	—1,44,65	4,74	26,68
1938-39 (Actuals).	5,05	...	17	—56	29	...	...	30	15,78	21,03 (a) 98	8,00	—4,86	—12	—21	—1,44,06	5,24	30,07
1939-40 (Actuals).	8,97	...	27	...	26	...	—1	39	13,71	23,59 (a) 3,98	8,00	—6,26	7,49	44	—1,69,15	6,12	27,98
1940-41 (Revised).	12,13	...	35	...	...	...	—1	33	4,29	17,09	8,00	—3,58	8,27	41	—1,54,63	6,10	9,97
1941-42 (Budget).	15,64	..	46	...	...	...	—1	21	...	16,30	8,00	—90	9,05	45	—1,19,63	6,08	14,96

* The figures do not take into account the balances utilised for repayment of the Debt due to the Central Government on 31st March 1937.

(a) Represents balance of receipts available for the service of the Barrage Debt not utilised for repayment in that year. It has been paid in the following year.

Schedule of Demands for grants for expenditure for the year 1941-42 submitted to the vote of the Legislative Assembly under Sub-Section (2) of Section 79 of the Government of India Act, 1935, and Estimates of expenditure charged upon the Revenues of the Province.

[Figures in thousands of rupees.]

Number of Demand.	Designation of the Minister.	Service or Administration to which demand relates.	Head of Account.	Amount. Charged.	Amount. Voted.
		A.—EXPENDITURE FROM REVENUE.			
1	Honourable the Revenue Minister.	Land Revenue	7 Land Revenue ...	*45*	20,44
2	Honourable the Finance Minister.	Provincial Excise	8 Provincial Excise ...	...	5,43
3	Honourable the Revenue Minister.	Stamps	9 Stamps	...	43
4	Honourable the Minister for Education.	Forest	10 Forest	*64*	3,30
5	Honourable the Revenue Minister.	Registration	11 Registration ...	...	89
6	Honourable the Minister for Law and Order.	Charges on account of Motor Vehicles Acts	12 Charges on account of Motor Vehicles Acts ...	...	41
7	Honourable the Revenue Minister.	Other Taxes and Duties	13 Other Taxes and Duties	...	11
	Honourable the Finance Minister.	Interest on works for which Capital Accounts are kept.	17 Interest on works for which Capital Accounts are kept—Irrigation Works	*1,61,72*	...
8	Honourable the Minister for Public Works Department.	Irrigation	XVII—Works for which Capital Accounts are kept—Working Expenses	*3,12*	53,72
9	Do. ...	Do	18 Other Revenue Expenditure financed from ordinary revenues ...	*15*	4,17
	Honourable the Finance Minister.	Debt Service	22 Interest on Debt and other obligations ...	*29*	...
	Do. ...	Do.	23 Appropriation for Reduction or Avoidance of Debt	*4,04*	...
10	Do. ...	General Administration	25 General Administration.	*7,90*	18,01
11	Honourable the Minister for Law and Order.	Administration of Justice	27 Administration of Justice	*4,30*	8,32
12	Do. ...	Jails and Convict Settlements ...	28 Jails and Convict Settlements	*16*	8,36
13	Do. ...	Police	29 Police	*2,89*	41,39
14	Do. ...	Ports and Pilotage	30 Ports and Pilotage ...	...	1
15	Honourable the Minister for Education.	Education	37 Education ...	...	32,58
16	Honourable the Finance Minister.	Medical	38 Medical	*86*	8,23
17	Do. ...	Public Health	39 Public Health ...	*19*	3,03
18	Honourable the Minister for Agriculture.	Agriculture	40 Agriculture ...	...	10,20
19	Do. ..	Veterinary	41 Veterinary ..	*17*	1,16
20	Honourable the Revenue Minister.	Co-operation	42 Co-operation ...	...	1,06
21	Honourable the Minister for Education.	Industries	43 Industries... ...	...	1,75
22	Honourable the Finance Minister.	Miscellaneous Departments	47 Miscellaneous Departments	*1*	37
23	Honourable the Minister for Public Works Department.	Civil Works	50 Civil Works ...	*1,57*	47,60
24	Honourable the Revenue Minister.	Famine Relief ... — ...	54 Famine— A—Famine Relief ...	...	40
25	Honourable the Finance Minister.	Superannuation allowances and pensions.	55 Superannuation allowances and pensions ...	*8,58*	11,46
26	Do. ...	Commutation of Pensions financed from ordinary revenue	55-A Commutation of Pensions financed from ordinary revenue ...	*20*	2,20
27	Honourable the Minister for Law and Order.	Stationery and Printing	56 Stationery and Printing.	...	4,06
28	Honourable the Finance Minister.	Miscellaneous	57 Miscellaneous ...	*2,13*	2,85
		B.—Expenditure charged to Capital.	Total, Revenue Section ...	*1,99,37*	2,91,94
29	Honourable the Minister for Public Works Department.	Construction of Irrigation, etc., Works ...	68 Construction of Irrigation, etc., Works ...	*—34,30*	33,75
30	Do. ...	Civil Works not charged to Revenue ...	81 Capital account of Civil Works outside the Revenue Account .	...	...
31	Honourable the Revenue Minister.	Other Provincial works not charged to Revenue	82 Capital account of other Provincial Works outside the Revenue Account ...	...	1
		C.—Expenditure under Debt, Deposits and Advances.	Total, Capital Section ...	*—34,30*	33,76
	Honourable the Finance Minister.	Public Debt	Public Debt	*40,01*	...
32	Do. ...	Advances not bearing Interest ...	Advances not bearing Interest	...	1,65
33	Do. ...	Loans and Advances by Provincial Government.	Loans and Advances by Provincial Government.	...	3,60
			Total, Debt Section ...	*40,01*	5,25
			GRAND TOTAL ..	*2,05,08*	3,30,95

INTRODUCTORY NOTE.

The arrangements sanctioned for the consolidation and repayment of the debt owed by the Province were described in detail in the notes to the Budgets for 1937-38 and 1938-39 and following the previous practice, it is proposed to begin this note by summarising the debt position to date.

2. *The Debt Position.*—On the 1st April 1939, Sind's debt to the Central Government stood at a total figure of Rs. 2,895.68 lakhs, the amount being made up of :—

(*a*) Rs. 2,481.22 lakhs borrowed since 1921 for the construction of the Lloyd Barrage and Canals Construction Project, and

(*b*) Rs. 414.46 lakhs borrowed for all other purposes.

By the 1st April 1940 this debt had been reduced to :—

(*a*) Rs. 2,446.03 lakhs, and

(*b*) Rs. 410.73 lakhs.

According to the revised estimate for the current year, these debt figures on the 31st March 1941, will stand at :—

(*a*) Rs. 2,398.04 lakhs, and

(*b*) Rs. 406·85 lakhs.

From the Budget estimates for 1941-42, it will appear that, during the next financial year, Sind may be able to pay the interest charges on account of the Lloyd Barrage debt and in addition an amount of Rs. 35,97,000 as capital. At the time of framing the revised estimates for the year 1939-40, it was anticipated that, after meeting the interest charges, Sind would be able to repay an amount of Rs. 21,58,000 as capital but the actual receipts from land sales and the net revenue of the system were larger than anticipated and the amount actually available for repayment of capital was Rs. 38,19,000. The increase in receipts was due to the betterment in prices of agricultural commodities. It is estimated that during the current year Sind will be able to pay the interest charges in full and in addition an amount of Rs. 44,01,000 on account of capital plus a sum of Rs. 3,98,000 out of receipts of the year 1939-40. The details of the Lloyd Barrage repayments actually made during 1939-40 and expected to be made during 1940-41 and 1941-42 are as under :—

(In thousands of rupees).

——	Actuals, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Land sales	85,11	65,00	80,00	75,00
Net revenue of the Lloyd Barrage System	73,48	66,17	83,50	77,65
Total ..	1,58,59	1,31,17	1,63,50	1,52,65
Interest charges of the System ..	—1,25,39	—1,24,26	—1,23,48	—1,20,93
	33,20	6,91	40,02	31,72
Capital receipts	4,99	1,63	3,99	4,25
Repayment to the Government of India .	38,19*	8,54	44,01	35,97
Add : balance from surplus	98	..	3,98	..
	39,17	8,54	47,99	35,97

*Out of this amount, 3,98 was paid in the current year.

As explained in the budget note for the current year, the interest portion of the annual equated instalment of the consolidated debt will gradually decrease and the capital portion will grow larger; but this gradual change in the proportion of interest to capital will have no effect on our finances as the total amount of the instalment will remain the same until the consolidated debt is fully paid off.

3. *Famine Relief Fund.*—The balance of the Fund on the 31st March 1940 was Rs 12,72,753-11-1 and during the current financial year, the net receipts on account of interest amounted to Rs. 35,278-4-6. In accordance with the decision taken by Government not to divert the interest receipts for other purposes till the balance in the fund amounts to at least Rs. 15 lakhs, the accrued interest has been invested in Central Government Securities. The closing balance of the Fund on the 31st March 1941 will be Rs. 13,08,031-15-7 as shown below:—

	Rs.	a.	p.
(i) Cash	259	4	7
(ii) Purchase price of securities of the face value of Rs. 13,10,700	13,07,772	11	0
Total Rs.	13,08,031	15	7

The expenditure during 1940-41 on famine relief operations in the Thar Parkar district and relief work necessitated by breaches in canals in the Upper Sind Frontier district is estimated at about Rs. 90,000, but it is proposed to meet this from the general revenues.

4. *Share in the proceeds of Income-tax*—The receipts on this account during the year 1939-40 amounted to Rs. 5,58,000. For the year 1940-41, the share of this Province is estimated at Rs. 7,82,000 made up of Rs. 82,000 on account of the arrears due for 1939-40 and Rs. 7,00,000 on account of the share for the current financial year. It is anticipated that during the year 1941-42, the share of this Province will amount to Rs. 8½ lakhs according to the information received from the Government of India.

5. *Ways and Means.*—Before the 1st April 1937, the Central Government held the entire cash balance in the public account for British India and Provincial Governments operated on this account and were free to overdraw without restriction in the course of the year, provided there was no overdraft on the last day of the financial year. From the 1st April 1937, however, the cash balances of the several Governments in British India have been separated but a transitional arrangement was made in regard to Ways and Means for 1937-38. From the 1st April 1938, Sind has assumed full responsibility regarding the financing of its Ways and Means programme. No difficulty has so far been experienced in conducting these operations and all balances not immediately required for day to day expenditure are being regularly invested in the Treasury Bills of the Government of India. It is anticipated that during the current financial year, the estimated receipts on account of interest on Treasury Bills will amount to about Rs. 2.88 lakhs.

6. *The Year 1940-41.*—In the introductory note to the current year's budget, the cash opening balance for 1940-41 was estimated to be Rs. 8,82,000 made up as in column (ii) of the statement below :—

(In thousands of rupees).

(i)	Opening balance as estimated at the time of passing the 1940-41 budget estimate. (ii)	Opening balance as per actuals of 1939-40. (iii)
General balance utilized for capital expenditure ..	—6,97	—1,46
Famine Relief Fund	33	....
Road Development Fund	....	....
Press Depreciation Fund	27	27
Deposits of Local Funds	—7,58	—6,26
Civil Deposits	4,77	7,49
Handloom Industries Deposit Account	49	39
State Provident Funds	8,69	8,97
Advances repayable	29	44
Deposit account of grants for the improvement of rural areas	....	26
Central Cotton Committee Research Fund ..	....	—1
Remittances	5,24	6,12
Free Balance	1,36,45	1,55,23
Fund for buildings	13,28	13,71
Government of India (balance of amount that was available in 1939-40 for repayment of Lloyd Barrage Debt)	....	3,98
Minimum balance with Reserve Bank and in Treasuries	8,00	8,00
Total ..	1,63,26	1,97,13
Suspense	—1,54,44	—1,69,15
Total ..	8,82	27,98

According to the latest accounts figures available, the opening balance was as shown in column (iii) and a comparison of the two columns (ii) and (iii) shows some important variations between the estimated and the accounts figures. The diversion of general balance towards capital works was less than anticipated owing to decrease in the expenditure on capital works. The improvement under Civil Deposits and Deposits of Local Funds is because receipts were larger than expected. The important difference, however, is the rise of

Rs. 18,78,000 in our free balance. The increase is under three heads as shown below:—

(In thousands of rupees.)

	Closing balance as per 8-monthly revised estimate.	Balance as per actuals for 1939-40.	Betterment.
Free balance.			
Revenue Section	1,10,51	1,28,40	17,89
Artillery Maidan receipts	9,14	9,60	46
Loans and Advances	16,80	17,23	43
Total, Free balance ..	1,36,45	1,55,23	18,78

The betterment of Rs. 17,89,000 in the Revenue Section is explained in the statement below:—

(In thousands of rupees.)

Particulars.	More + Less − (+)	More + Less − (−)	Particulars.	Excess + Saving − (+)	Excess + Saving − (−)
IV—Taxes on Income ..	26	..	Direct Demands on Revenue ..	6	..
VII.—Land Revenue ..	3,52	..	17.—Interest ..	15,30	..
VIII.—Excise ..	4,25	..	18.—Other Revenue expenditure ..	34	..
IX.—Stamps ..	14	..	22.—Interest, etc. ..	..	..
X.—Forest	2	..	23.—Appropriation, etc.	..	..
XI.—Registration ..	5	..	Civil Administration ..	..	1,67
XII.—Receipts under Motor Vehicles Acts.	12	..	50.—Civil Works ..	..	2,78
XIII.—Other Taxes and Duties	1,21	..	54.—Famine Relief ..	4	33
XVII.—Irrigation, etc.	8,10		55.—Superannuation	16	..
XVIII— Do. ..	16	...	55.—A—Commutation of pensions, etc. ..	..	40
XX.—Interest ..	39	..			
Civil Administration ..	2,64	..			
XXXIX.—Civil Works	..	4,41			
L.—Miscellaneous Adjustments ..	..	3	Other Heads ..	..	59
LI.—Land sales ..	10,81	..			
Other Heads ..	79	..			
	32,46	4,44		15,90	5,77
Net betterment ..	28,02		Net excess in expenditure.	10,13	

Net improvement in Revenue Section (28,02 − 10,13) = 17,89.

The above figures show that, at the beginning of the year 1940-41, Sind had a free balance of Rs. 1,55,23,000, apart from the Famine Relief Fund, the Building Fund and the minimum Bank and Treasury Balances. The capital expenditure of Rs. 1,46,000, which is shown as a minus entry in the statement of balances, would be a debit against the free balance. The opening cash balance was Rs. 27,98,000 and apart from the Famine Relief Fund, which is invested in the 2¾ per cent. 1948-52, Government of India Loan, the province had approximately Rs. 1,69,00,000 in Treasury Bills.

According to the revised estimates the position at the end of the year is expected to be as follows :—

(In thousands of rupees.)

(1) *Capital Section.*		
Loan Savings of the Lloyd Barrage	65	
General Balance utilized for capital expenditure ..	—33,06	
		—32,41
(2) *Debt and Deposit Section.*		
Press Depreciation Fund	35	
Deposits of Local Funds	—3,58	
Civil Deposits	8,27	
State Provident Funds	12,13	
Famine Relief Fund	..	
Handloom Industries Deposit Account	33	
Central Cotton Committee Research Fund	—1	
Buildings Fund	4,29	
Advances repayable	41	
Remittances	6,10	
		28,29
(3) Free balance		1,60,72
(4) Minimum balance with the Reserve Bank and in the Treasuries.		8,00
Total ..		1,64,60

Out of the amount of Rs. 1,64,60,000, it is expected that a sum of Rs. 1,54,63,000 will be in suspense mainly on account of investments in Treasury Bills. The closing cash balance for 1940-41 is, therefore, expected to be Rs. 9,97,000.

The above table shows that our free balance is estimated to improve by the close of the year to Rs. 1,60,72,000. The estimated improvement during the year is thus Rs. 5,49,000 against the improvement of Rs. 3,43,000

expected at the time of framing the Budget. The details of the above figures are as under :—

——	Budget Estimate. Rs.	Revised Estimate. Rs.	Difference. Rs.
Revenue surplus	1,46,000	2,84,000	+1,38,000
Provincial Loans and Advances account	1,50,000	1,44,000	—6,000
Artillery Maidan receipts	47,000	1,21,000	+74,000
	3,43,000	5,49,000	+2,06,000

The betterment of Rs. 1,38,000 in the revenue section is made up of an increase in revenue to the extent of Rs. 60,06,000, partially counterbalanced by an increase of Rs. 58,68,000 in expenditure.

The increases are mainly under the following heads :—

(In thousands of rupees.)

——	Revenue. +	Revenue. —	——	Expenditure. +	Expenditure. —
Income Tax ..	2,32	..	Land Revenue ..	1,35	..
Land Revenue ..	3,23	..	Interest ..	32,42	..
Excise ..	3,85	..	Other Revenue expenditure.	3,20	..
Stamps ..	..	31	General Administration	..	81
Registration ..	15	..	Administration of Justice	72	..
Motor Vehicles ..	65	..	Jails	1,50	..
Other Taxes	3,06	..	Medical	1,05	..
Irrigation Heads ..	17,57	..	Agriculture	1,28	..
Agriculture	56	..	Industries	..	31
Civil Works	11,47	..	Civil Works	14,88	..
Miscellaneous ..	1,85	..	Famine Relief ..	40	..
Land Sales	15,00	..	Superannuation ..	1,37	..
Other Heads	1,09	43	Miscellaneous ..	1,74	..
			Other Heads ..	24	35
	60,80	74		60,15	1,47
	60,06			58,68	

7. *The year 1941-42.*—The estimated cash opening balance for 1941-42 including the minimum balances with the Reserve Bank and in the Treasuries, is Rs. 9,97,000 and besides this cash balance, the Province will possess Central Government Securities of the face value of Rs. 13,10,700 in the Famine Relief Fund and approximately Rs. 1,54·63 lakhs of Government of India Treasury Bills. Against these assets, there is the general liability in respect of the decentralized balances referred to in paragraph 4 of the introductory note to the Budget of 1937-38 and there are other specific liabilities.

The estimates for the revenue section of the Budget are :—

Revenue Receipts	Rs.	4,35,47,000
Expenditure debitable to revenue	,,	4,34,47,000
Revenue surplus	,,	1,00,000

The margin, however, is not satisfactory and this surplus is likely to be required for expenditure on schemes coming up during the next financial year.

It will be seen from Statement 'E' that the estimated capital expenditure to be incurred during 1941-42 is Rs. 35,42,000 and adding to this the estimated opening deficit of Rs. 32,41,000 in the capital section, the total anticipated deficit at end of the next year amounts to Rs. 67,83,000. The capital expenditure on irrigation works in the non-Barrage area will have to be met from our general balances. As regards capital expenditure on Barrage works, the Barrage loan savings at the end of the current year are estimated at Rs. 65,000 only against which the expenditure during 1941-42 is estimated at Rs. 11,63,000. Government will have to decide, in due course, the source from which the excess expenditure on Barrage works is to be met.

8. A list of the more important items, included in Statement F, directed towards the development and social welfare of the Province is given below :—

	Rs.
(1) Appointment of teachers and technical instructors in prisons ...	5,510
(2) Improvement and expansion of Mulla Schools	38,100
(3) Extension of compulsory education in one more taluka ...	9,400
(4) Re-starting the literacy compaign	25,000
(5) Establishment of eight more grant-in-aid dispensaries ...	17,440
(6) Subsidising of "Vaids" and "Hakims"	3,760
(7) Appointment of a Malarialogist and staff	6,095
(8) Re-organisation of the Horticultural section and extension of the Government Fruit Farm, Mirpurkhas	22,300
(9) Extension of the Government Auxiliary Farm at Oderolal ...	16,600
(10) Rat killing operations in Karachi district and in Umerkot taluka ...	10,100
(11) Veterinary Hospital at Sakrand	2,700
(12) Opening of two more itinerating Veterinary dispensaries ...	4,028
(13) Opening of three grant-in-aid Veterinary dispensaries ...	3,350

(14) Grants to—

	Rs.
(*i*) Deaf and Dumb school to be started by the Ida Rieu Poor Welfare Association	9,000
(*ii*) Hindustan Scout Association	1,000
(*iii*) Countess of Dufferin's Fund, Sind Provincial Council ..	4,000
(*iv*) Henderson Blind Relief Association	4,000
(*v*) Ishwaribai Maternity Home, Shikarpur	500
(*vi*) Mrs. Parpatibai Awatsing Sanatorium, Jherruck ..	1,000
(*vii*) Seth Issardas Assanmal Health Association and Seth Lakhmichand Issardas Maternity Home, Karachi.	1,000
(*viii*) All-India Spinners' Association, Karachi	3,040
(*ix*) St. John's Ambulance Association, Karachi	1,000
(*x*) Young Women's Christian Association, Karachi ..	500

9. The above review will show that though we have succeeded in presenting surplus Budgets so far, the financial position is not free from anxiety. The main problem is that of being able to meet our debt liabilities from the year 1942-43 onwards. Our expenditure is rising and will rise still further because of the conditions created by the war. It is therefore very necessary to exercise the greatest care and caution in planning expenditure of a recurrent nature. The loan savings have been exhausted and capital expenditure has therefore to be met either from the general balances or from fresh borrowings. We are committed to guaranteeing a debenture issue to stabilize the position of the Sind Provincial Co-operative Bank and though the scheme has been held in abeyance because of the present condition of the money market, it may be necessary to pursue it or to supply cash credit to the Sind Provincial Co-operative Bank till it is possible to float the debentures. We have already given a guarantee in respect of the Khadro-Nawabshah Railway but fortunately for us, that railway is expected to pay its way during the next financial year and no provision on this account has therefore been made in the Budget for 1941-42.

L. T. GHOLAP,
Financial Secretary to Government.

11th February 1941.

MEMORANDUM IN EXPLANATION OF THE FIGURES IN THOUSANDS OF RUPEES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

L (IV) 2787—6

IV—TAXES ON INCOME OTHER THAN CORPORATION TAX.

Revenue.

——	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
IV.—Taxes on Income other than Corporation Tax	5,58	5,50	7,82	8,50

1. With the introduction of Provincial Autonomy, the share of income-tax payable to the Provinces is regulated by the provisions of section 138 of the Government of India Act, 1935, read with paragraphs 5 and 6 of the Government of India (Distribution of Revenues) Order, 1936 and (Amendment), Order, 1940.

2. The share due to this Province from the current year's income-tax receipts is estimated at 7,00. In addition an amount of 82 representing the arrears of last year is also to be received in the current year. The revised estimate is accordingly taken at 7,82. The next year's estimate is based on the information furnished by the Government of India.

VII AND 7.—LAND REVENUE.

Revenue.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Ordinary Revenue	1,80,82	1,66,00	1,90,00	1,80,00
Recoveries of overpayments	1	1	1	1
Sale-proceeds of waste lands and redemption of Land Tax	..	..	50	125
Miscellaneous	2,84	84	1,34	1,08
Recoveries on account of Survey and Settlement Charges	5	10	5	7
Collection of payments for services rendered	43	17	30	30
Deduct—Portion of land revenue due to irrigation	—1,43,53	—1,33,96	—1,54,91	—1,45,62
Total ..	40,62	33,16	37,29	37,09
Deduct—Refunds	—3,77	—2,17	—3,07	—2,25
Total ..	36,85	30,99	34,22	34,84

Expenditure.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41	Budget Estimate, 1941-42.
Charges of Administration	4,57	4,46	4,74	4,74
Survey Settlement and Record Operations	47	1,77	2,56	3,54
Land Records	12,66	12,52	12,75	12,42
Charges on account of Encumbered Estates	11	3	3	3
Assignments and Compensations ..	11	11	11	11
Charges in England	..	..	5	5
Total ..	17,92	18,89	20,24	20,89

Revenue.

3. *Ordinary Revenue.*—The receipts recorded under this head are inclusive of the portion of land revenue due to irrigation which is subsequently transferred to the irrigation heads (XVII and XVIII). The increase in the revised estimate for 1940-41 as compared with the budget estimate of that year is mainly due to (*i*) higher rates of assessment on cotton because of the sliding scale of assessment and (*ii*) the fact that additional areas have been brought under cultivation. The next year's estimate has been framed on a conservative basis in view of the uncertain conditions of the prices of the main crops.

4. *Sale-proceeds of Waste Lands and Redemption of Land Tax.*—The receipts under this head were formerly included under the head 'Ordinary Revenue'. The increase in the next year's estimate as compared with the revised estimate for the current year is due to anticipated increase in land sales because of the removal of bandish on the sale of lands in the non-Barrage area.

Expenditure.

5. *Charges of Administration.*—The increase in the revised estimate as compared with the budget estimate for the year 1940-41 is mainly due to (*i*) the appointment of Special Mukhtiarkars for inspection of remission work for which no provision was made in the budget estimate and (*ii*) the appointment of a Land Grant Officer in the Karachi District. The next year's estimate follows the current year's revised estimate.

6. *Survey Settlement and Record Operations.*—The increase in the revised estimate as compared with the budget estimate for the year 1940-41 is due to (*i*) the creation of the post of the Director of Settlements with effect from the 10th August 1940 and entertainment of staff under him and (*ii*) the entertainment of additional staff under the Soil Classification Officer. The increase in the next year's budget as compared with the revised estimate for the current year is due to the fact that provision for the above additional establishments has been made for the full year.

7 *Land Records.*—The increase in the revised estimate for the year 1940-41 as compared with the budget estimate of that year is due to (*i*) the entertainment of additional establishment for bigoti measurements, and for the survey of certain lands in the Karachi District and (*ii*) the payment of arrears of about Rs. 4,000 on account of cost of boundary marks. The next year's estimate does not include the above items.

8. *Charges in England.*—The revised estimate for the year 1940-41 represents the provision for the Sterling Overseas Pay of the Director of Settlements and the cost of stores indented from England for which no provision was made. The next year's estimate represents the Sterling Overseas Pay of the Director for the full year.

VIII AND 8.—PROVINCIAL EXCISE.

Revenue.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate 1941-42.
Country Spirits	18,18	16,00	17,45	18,00
Country fermented liquor	28	22	25	24
Malt liquors	11	9	10	9
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	5,99	4,00	4,22	4,02
Receipts from commercial spirits including denatured spirits and medicated wines	36	31	20	20
Opium	4,62	4,20	4,36	4,41
Hemp and other drugs	4,37	2,33	4,00	3,95
Fines, confiscations and Miscellaneous ..	9	9	10	8
Collection of payments for services rendered	6	..	6	6
Recoveries of overpayments	..	..	..	..
Duty on medicinal and toilet preparations	..	..	14	14
Receipts from distilleries	4,47	3,92	4,42	4,45
Total ..	38,53	31,16	35,30	35,64
Deduct—Refunds	—2,20	—1,16	—1,45	—1,64
Total ..	36,33	30,00	33,85	34,00

Expenditure.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
District Executive Establishment ..	1,96	1,89	1,95	2,00
Distilleries	1,85	1,80	2,17	2,45
Cost of opium supplied to Provincial Excise Department.	99	90	53	73
Compensations	25	25	25	25
Charges in England	3	3	..	..
Total ..	5,08	4,87	4,90	5,43

Revenue.

9. *Country Spirits.*—The increases in the current year's revised and the next year's budget estimate as compared with the budget estimate for the current year are due to increased consumption of country liquor as a result of reduction in the imports of foreign liquor on account of war.

10. *Wines and Spirits, etc.*—The increase in the revised estimate as compared with the budget estimate for the current year is due to the recovery from other provinces of the arrears of excise duty due to this province. The next year's estimate follows the current year's sanctioned estimate.

11. *Receipts from Commercial Spirits, etc.*—The decrease in the current year's revised and the next year's budget estimate as compared with the budget estimate for the current year is due to the fact that the duty on medicinal and toilet preparations which was formerly credited under this head is being credited now to the minor head "Duty on medicinal and toilet preparations".

12. *Hemp and other drugs.*—The increase in the revised estimate is mainly accounted for by the increased consumption of Ganja and Bhang as a result of the prohibition of the sale of Charas. The next year's estimate generally follows the revised estimate.

13. *Receipts from Distilleries.*—The increase in the revised estimate is due to the enhancement in the supply rates of liquor. The next year's estimate follows the revised estimate.

14. *Refunds.*—The expenditure under this head is of a fluctuating nature.

Expenditure.

15. *District Executive Establishment.*—The small increase in the revised estimate as compared with the budget estimate for the current year is due to (*i*) the revision of the pay of the Deputy Commissioner of Salt and Excise, (*ii*) the entertainment of additional staff for enforcing the provisions of the Sind Consumption of Intoxicant Restriction Act, 1940, with effect from the 1st October 1940 and (*iii*) the payment of fees to the Bacteriological Laboratory, Karachi, for the examination of excise samples. The budget estimate for the next year includes provisions for items (*i*) and (*ii*) for the full year.

16. *Distilleries.*—The payments under this head represent the amount paid by Government to the Distillery Contractors for supply of spirits. The increase in the current year's revised and the next year's estimates as compared with the budget estimate for the current year is due to the enhancement in the supply rates of country liquor.

17. *Cost of opium supplied to Provincial Excise Department.*—The decrease in the current year's revised estimate as compared with the budget estimate for the current year is due to smaller purchase of opium. The next year's estimate has been placed much below the current year's budget estimate due to anticipated fall in the consumption of opium.

IX AND 9—STAMPS.

Revenue.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
A—Non-Judicial.				
Sale of other non-judicial stamps ..	9,07	9,38	9,72	9,00
Duty on Impressing Documents ..	8	6	6	6
Fines and penalties	4	5	6	4
Miscellaneous	..	..	..	..
Total ..	9,19	9,49	9,84	9,10
Deduct—Refunds ..	—21	—13	—19	—15
Total—A—Non-Judicial ...	8,98	9,36	9,65	8,95
B—Judicial.				
Court Fees realised in Stamps ..	8,19	7,73	7,12	7,57
Fines and penalties	..	..	..	..
Miscellaneous	...	..	1	..
Total ..	8,19	7,73	7,13	7,57
Deduct—Refunds ...	—1	—4	—4	—2
Total —B—Judicial ..	8,18	7,69	7,09	7,55
Grand Total ...	17,16	17,05	16,74	16,50

Expenditure.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
A—Non-Judicial.				
Charges for the sale of Stamps ..	15	15	15	14
Cost of Stamps supplied from Central Stamp Stores	4	4	4	8
Total—A—Non-Judicial ..	19	19	19	22
B—Judicial.				
Charges for the sale of stamps ..	6	5	5	5
Cost of stamps supplied from the Central Stamps Stores	1	1	1	3
Total—B—Judicial ..	7	6	6	8
C—General.				
Superintendence	14	15	14	13
Grand Total ..	40	40	39	43

Revenue.

18. *A—Non-Judicial.*—The increase in the revised estimate as compared to the budget estimate of the current year is mainly due to unexpected larger receipts under "Special Impressed (Adhesive) Labels" partly counterbalanced by a decrease under "Foreign Bills", due to war conditions. The decrease in the next year's budget estimate as compared to the revised estimate is due to anticipated trade fluctuations because of the war.

19. *B—Judicial.*—The decrease in the revised estimate, as compared to the budget estimate of the current year is based on the progress of actuals and is attributable to fall in litigation. The next year's budget estimate has been placed at a higher figure than the revised estimate of the current year on the basis of past actuals.

Expenditure.

20. The increase in the next year's budget estimate as compared to the current year's budget and revised estimates is mainly under "Cost of stamps supplied from Central Stamps Stores, Nasik—Non-Judicial and Judicial" and is due to (1) the enhanced rates of the manufacturing cost of stamps and (2) the reduction in stamp duty on Hundis or Inland Bills of Exchange in consequence of which a large number of Hundi stamps of lower value are sold, entailing greater manufacturing cost.

X AND 10.—FOREST.

Revenue.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Timber and other produce removed from the forests by Government Agency ..	4	5	4	4
Timber and other produce removed from the forests by consumers or purchasers.	6,83	6,06	5,90	5,57
Drift and waif wood and confiscated forest produce	..	..	..	..
Miscellaneous	91	80	90	98
Total ..	7,78	6,91	6,84	6,59
Deduct—Refunds	—2	—3	—1	—3
Total ..	7,76	6,88	6,83	6,56

Expenditure.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Conservancy and Works	52	70	71	56
Establishment	3,13	3,30	3,13	3,30
Interest on capital	1	1	1	1
Charges in England	7	7	7	7
Total ..	3,73	4,08	3,92	3,94

Revenue.

21. *Timber and other produce removed from the forests by consumers or purchasers.*—The reductions proposed in the revised estimate and the budget estimate of the next year are based on the low prices obtained during the 1940-41 sales of coupes, owing to general trade depression.

22. *Miscellaneous.*—The increases in the revised estimate and in the next year's budget estimate over the current year's budget estimate are due to the anticipated realization of better assessment on forest cultivation.

Expenditure.

23. *Conservancy and Works.*—The decrease in the budget estimate for the next year as compared with the budget and revised estimates of the current year is due to (*i*) the maintenance of the fire lines having been restricted to a bare necessity and (*ii*) the non-supply of cotton putties to forest subordinates due to war conditions.

24. *Establishment.*—The reduction in the revised estimate as compared with the current year's budget estimate is mainly due to the facts that the Conservator had proceeded on leave and the post of a Sub-Divisional Officer had remained vacant.

XI AND 11.—REGISTRATION.

Revenue.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Fees for registering documents ..	2,03	1,97	2,12	1,99
Fees for copies of registered documents	2	2	3	2
Miscellaneous	2	2	2	2
Total ..	2,07	2,01	2,17	2,03
Deduct—Refunds	..	—1	—2	—1
Total ..	2,07	2,00	2,15	2,02

Expenditure.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
A—Superintendence	12	11	12	11
B—District Charges	74	79	76	78
Total ..	86	90	88	89

Revenue.

25. The increase in the revised estimate as compared with the current year's budget estimate under " Fees for registering documents " is due to larger investments by the public in buildings and lands. The receipts being of a fluctuating nature, the next year's estimate has been framed on a conservative basis.

Expenditure.

26. The decrease in the revised estimate as compared with the current year's budget estimate under ' District Charges' is mainly due to vacancies in the higher grades being filled by clerks in the lower grades.

XII AND 12—MOTOR VEHICLES ACTS.

Revenue.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Receipts under the Indian Motor Vehicles Act	66	28	63	50
Receipts under the Provincial Motor Vehicles Taxation Act	2,05	1,97	2,23	2,15
Fees and other receipts	2	..	6	3
Deduct—Refunds	—5	..	—2	—4
Total ..	2,68	2,25	2,90	2,64

Expenditure.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
(1) Inspection of Motor Vehicles ..	18	..	6	20
(2) Charges of collection	..	23	24	21
Total ..	18	23	30	41

Revenue.

27. The increase in the revised estimate as compared with the budget estimate for the current year is due to an increase in the number of Motor Vehicles used in the Province. The decrease in the next year's budget estimate as compared with the revised estimate for 1940-41 is due to anticipated decrease in the number of Motor Vehicles on account of the rise in the price of petrol and the difficulty in importing motor-cars because of the international situation.

Expenditure.

28. The increase in the revised estimate as compared with the current year's budget estimate is due to (*i*) supply of registration marks to motoring public, for which fees will be charged and (*ii*) obtaining on payment certain forms from the Central Press, Calcutta. The increase in the next year's estimate is due to the appointment of additional Motor Vehicles Inspectors (mentioned in item number 8 of Statement F).

XIII AND 13—OTHER TAXES AND DUTIES.

Revenue.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Taxes on luxuries, etc.	2,78	2,28	3,12	3,04
Deduct—Refunds	—2	...	—3	—2
Total ...	2,76	2,28	3,09	3,02
Receipts from Electricity Acts	2,00	1,75	2,50	2,10
Deduct—Refunds	—1	...	...	...
Total ...	1,99	1,75	2,50	2,10
Receipts from Tobacco Duties	71	55	65	63
Deduct—Refunds	—1	...	...	—1
Total ...	70	55	65	62
Receipts under the Sind Sales of Motor Spirit Taxation Act, 1939	1,21	1,25	2,65	1,75
Grand Total ...	6,66	5,83	8,89	7,49

Expenditure.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Collection Charges—Entertainment tax ...	4	3	3	3
Charges under the Electricity Acts	4	4	4	4
Charges in connection with Tobacco Duties ...	1	2	2	2
Collection charges—Tax on Sind Sales of Motor Spirit Taxation Acts, 1939.	...	1	2	2
Total ...	9	10	11	11

Revenue.

29. The receipts under this major head are of a fluctuating nature and the revised estimates are based, generally, on the progress of actuals of the current year. The next year's estimate under the head "Receipts from Electricity Acts" has been proposed on a conservative basis. The reduction in the next year's estimate under the head "Receipts under the Sind Sales of Motor Spirit Taxation Act, 1939" is due to the contemplated rationing of petrol by the Government of India.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS MAINTAINED IN THE PUBLIC WORKS DEPARTMENT.

30. Irrigation works are divided into two main categories (1) works for which Capital Accounts are kept and (2) works for which Capital Accounts are not kept. All Irrigation works, of which it is both desirable and possible to maintain accounts on a commercial basis, are included in the former category and those for which the maintenance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a Capital Account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

31. The works for which Capital Accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works. There are, however, no works of class (B) in Sind.

32. The initial expenditure on the construction of an irrigation project for which a Capital Account is kept is charged to the Capital Account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

33. The capital invested on the work includes (1) direct charges, *i.e.*, cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, *i. e.*, capitalised value of abatement of revenue from land occupied by works and audit charges and (3) all arrears of simple interest, if any, *i. e.*, balance of total interest over net revenue. This capital cost is commonly known as "sum-at-charge."

34. As soon as the work commences to earn revenue, a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

35. Turning to the Sub-divisions'—Productive and Unproductive Works, it may be observed that if the net revenue from a capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, *i.e.*, sum-at-charge, at 6 per cent. or at such other rate as may be fixed by Government, from time to time, the work is considered as "Productive" otherwise it is treated as "Unproductive." If any work for which a Capital Account is kept and which is classed as Productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the Unproductive class. Similarly if a work though classed as Unproductive succeeds in yielding for three successive years the relevant return prescribed for a Productive work, it is transferred to the Productive class.

The same principle would apply to all extensions and improvements of an existing work.

36. The capital expenditure on irrigation works is booked in the accounts under one major head, *viz.*, "68—Construction of Irrigation, Navigation, Embankment and Drainage Works." Funds for these works may be provided from ordinary revenues or from other sources outside the revenue, of which the most important is loans, but the expenditure is booked initially under the major head "68" only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be one deduction in a lump-sum at the foot of the account of the major head "68" and the amounts thus deducted from this head are booked,

without details of works, under the major head "19". The head "19" is, therefore, purely a transfer head. The net total of the major head "68", after the deduction above referred to has been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the revenue account.

37. The revenue derived from irrigation works for which Capital Accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate revenue head "XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept," the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head "68" mentioned above.

38. In the budget estimate of revenue for Irrigation Works under the abovementioned head "XVII", the working expenses and maintenance charges of capital works are shown by a *minus* entry under *gross* revenue in order to show the estimated *net* revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure ; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

39. There is one more *minus* entry to be made in the budget estimate of revenue under the head "XVII" before the *net* revenue is shown and that is the "refunds of revenue."

40. The interest on the total capital expenditure met from all sources is shown under the head "17.—Interest on Works for which Capital Accounts are kept."

41. With reference to the second division of irrigation works, *viz.*, works for which *Capital Accounts are not kept*, it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works, whether upon the construction of new works or upon extensions or improvements, or on maintenance or repairs of existing works, is accounted for under one major head "18—Other Revenue Expenditure." Since the works under this class are on a non-commercial basis and no capital accounts are kept for them, there is no object in treating the maintenance charges as a *minus* entry under revenue from these works as in the case of commercial works, and, therefore, they are shown under the expenditure head "18". The only comparison here possible is that between the gross revenue (shown under revenue head XVIII) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head "Miscellaneous Expenditure" all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the famine programme. (The works in this division are financed from ordinary revenues of the year.) The revenue earned by this class of works is shown under the revenue head "XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept" and the refunds of revenue are deducted from the gross receipts in order to show the net revenue of the works.

IRRIGATION WORKS.

- 68.—Capital Works.
  - (A) Irrigation Works.
    - Productive Works.
    - Unproductive Works.
  - (B) Navigation, Embankment and Drainage Works.
    - Productive Works.
    - Unproductive Works.
- 18.—Non-Capital Works.
  - (A) Irrigation Works.
    - Works for which Revenue Accounts are not kept.
    - Miscellaneous expenditure.
  - (B) Navigation, Embankment and Drainage Works.
    - Works for which Revenue Accounts are not kept
    - Miscellaneous expenditure.

DEFINITIONS.—1. "*Capital works*" are works for which Capital and Revenue Accounts are kept on a commercial basis. The capital expenditure is accounted for under the head "68" and funds for the works are provided from two sources (1) Ordinary Revenues and (2) Loans or accumulated surplus revenue. Revenue realised from them is credited to the head "XVII".

2. "*Non-Capital works*" are works for which individually neither Capital nor Revenue Accounts are kept either because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head "18". Any revenue realised from them is credited to the head "XVIII".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS.

42. The Province of Sind is situated beyond the influence of the south-west and north-east monsoons and in consequence its rainfall is small and negligible. In normal years, nine-tenths of the area cultivated depends on irrigation by canals. The importance of a scientific and modern system of irrigation to the province cannot therefore be over-estimated. Prior to the construction of the Lloyd Barrage Scheme, nearly all the canal systems were inundation ones, dependent on floods in the Indus, and in general the canals flowed from the end of May to the beginning of October, only the Jamrao Canal System receiving a perennial supply. The cultivation dependent on river inundation was principally kharif and even this was subject to insecurity of supply due to fluctuation in the water levels. The low water supplies in the winter season could be tapped only to a small extent and largely ran to waste in the Arabian Sea. As a result of the vagaries of a constantly changing river, the inundation canals used to suffer badly from a poor supply during critical irrigation periods. To cite a specific instance, the inundation of 1918 was one of the lowest on record and the value of the crops lost by the failure of the inundation that year was estimated by the then Commissioner in Sind (Sir Henry Lawrence) at £ 10,000,000.

43. From 1932 the area in Central Sind is receiving an assured supply of water from the Lloyd Barrage Canals all of which are perennial, except the Rice, Thar and Hiral Canals. In the greater part of Sind the irrigation system has in consequence been converted from an inundation to a perennial basis the former being confined to parts of Upper and Lower Sind outside the sphere of influence of the Barrage.

From the point of view of irrigation, Sind may therefore be conveniently divided into two distinct spheres :—

(*a*) Area which falls under the command of the Lloyd Barrage Canals.

(*b*) Area served by the inundation canals in Upper and Lower Sind.

(*A*) LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT.

44. This vast project, originally estimated to cost Rs. 18.35* crores (including direct and indirect charges) was sanctioned by the Secretary of State in April 1923, was approved by the Bombay Legislative Council in June and construction work commenced in July of that year. The aim of the project was to provide an assured supply to an area of about 18,30,000 acres in British territory which received an indifferent supply from the existing inundation canals and to increase the annual irrigated area by about 31,83,000 acres. Including the Khairpur State and the Nasirabad Tahsil in British Baluchistan the annual cultivation when final development is reached will be 54,53,000 acres. The scheme consists of a Barrage across the Indus, situated about three miles below the gorge at Sukkur, three canals on the right and four on the left bank, each with a separate head regulator. The Right Bank System comprises the North-Western Canal, the Rice Canal and the Dadu Canal. The Left Bank System comprises a large new perennial canal called the Rohri Canal, a perennial supply channel to feed the Eastern Nara River and the canals dependent thereon, and two high level canal feeders for irrigation lands in the Khairpur State. The Barrage under the system of scientific control, gives the necessary supply to each canal at all stages of flow of the river. The gross expenditure (direct charges) incurred on this scheme to the end of 1939-40 is about Rs. 26·45† crores. The Barrage and canals were formally opened by His Excellency the Viceroy on 13th January 1932 and have been in operation since the kharif season of 1932.

For detailed note regarding the progress of work on this scheme, see paragraphs 203—215 below.

* According to the second revised recapitulation statement sanctioned by Government in August 1931, the project is estimated to cost Rs. 20·03 crores for direct and indirect charges.

† This figure is exclusive of Rs. 12,88,591 paid by the Khairpur State as the share of the cost of Barrage, Rs. 1,08,44,970 paid by the Government of India as share of the cost on account of irrigation in the Nasirabad Tahsil to the end of 1939-40, Rs. 15,24,800 receipts on capital account from 1936-37 to 1939-40 utilised to meet interest charges and Rs. 69,76,817 write back of interest during 1936-37 to 1939-40 capitalised in the past. It does not include the total capital cost amounting to Rs. 3,02·9 lakhs (direct charges) of inundation canals merged in the Lloyd Barrage Unified System.

(*B*) INUNDATION CANALS.

45. Several indigenous channels existed before the British assumed control of Sind in 1843, but these works were generally neglected and in some cases had fallen into disuse. It was due to the initiative of Sir Bartle Frere, the then Commissioner in Sind, that the work of improvement was taken up in real earnest. A brief account of the more important of the inundation canal systems improved by the British Government is given below.

46. *Begari Canal.*—The first canal to be improved in 1855 was the Begari Canal which takes off from the Indus on the Right Bank some 40 miles below the northern boundary of Sind and runs almost due west towards the hills of Baluchistan. The main canal is of considerable size having a discharge of about 7,500 cubic feet a second at its head. The total length of main and branch canal is some 139 miles. Rs. 23·92* lakhs have been spent on this canal up to the end of 1939-40.

47. *Desert Canal.*—This canal system owes its origin to Sir John Jacob. The main canal runs parallel to and just south of the Baluchistan border and has been an important factor in weaning the frontier tribes from their habits of lawlessness and rapine. A beginning was made with the acquisition by Government of the Maksudowah, a private canal, in 1852 and this was gradually extended and improved by the Frontier authorities. In 1871-72 the work was handed over to the Irrigation Department and in 1873 the excavation of the present canal was commenced. The whole system was remodelled and extended in 1900. The main canal has a discharge of about 3,964 cubic feet a second. Rs. 27·89 lakhs have been spent on this canal up to the end of 1939-40.

48. *Unharwah.*—The Unharwah has its head some 35 miles below that of the Desert Canal on the same side of the river. It originated like the latter in a private water-course which was improved and extended between 1884-87. Rs. 9·01 lakhs have been spent on this canal up to the end of 1939-40. It has a discharge of 2,200 cubic feet a second.

49. *Sind Canal.*—This canal system constructed at a cost of Rs. 6·61* lakhs to the end of 1939-40 irrigates a portion of the Sukkur Collectorate.

50. *Mahiwah.*—The Mahiwah is situated on the left bank of the Indus in the northernmost corner of Sind and draws its supply from the Gudu Dhand, a branch of the main river, and serves a portion of the Sukkur Collectorate. Rs. 16·20 lakhs have been spent on this canal up to end of 1939-40.

51. *Fuleli Canal.*—The Fuleli Canal in the Hyderabad district, the largest of the old Sind Canal Systems, was opened in 1861. Including branches it has a total length of 367 miles; the discharge of the main canal at head is 11,500 cubic feet a second and about Rs. 60·60* lakhs have been spent on it up to end of 1939-40. The canal is being remodelled and improved at a cost of Rs. 49·98 lakhs.

52. The other inundation canals, such as the Ghar, the Western Nara, the Dad and the Nasrat, have either been scrapped or short lengths thereof utilised for the Barrage Canal System. The Jamrao and the Mithrao Canals have been remodelled and now derive a very much improved supply in consequence of assured command from the Barrage and the canalisation of the Eastern Nara River as a part of the Lloyd Barrage Scheme.

* These are net figures after transfer of the portion of the capital expenditure of merged canals to the Lloyd Barrage Unified System.

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

Revenue.

53. The revenue derived from irrigation works for which Capital Accounts are kept is classified under two heads, *viz.*, (*a*) direct receipts and (*b*) that portion of the land revenue which is credited to irrigation. The former head (*a*) includes the sale-proceeds of water supplied for irrigational and non-irrigational purposes, the sale-proceeds from canal plantations and of other canal produce (*e. g.*, wood and grass), etc., while the latter head (*b*) represents the irrigation share of the land revenue.

54. The working expenses of the works for which Capital Accounts are kept are deducted from the total receipts under the two classifications mentioned above (which total receipts are termed "Gross revenue") in order to show the "net revenue" earned.

55. The budget and revised estimates of revenue for 1940-41 together with the actuals for 1939-40 and the budget estimate of revenue for 1941-42, are shown below :—

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Direct receipts	8,12	6,55	7,57	6,99
Portion of land revenue due to works	1,40,24	1,30,75	1,51,70	1,42,39
Gross Revenue ..	1,48,36	1,37,30	1,59,27	1,49,38
Deduct—Working Expenses	—63,26	—57,54	—61,96	—56,84
Net Revenue ...	85,10	79,76	97,31	92,54

56. The revised estimate of gross revenue compared with the budget estimate for 1940-41 shows an increase of 21,97 which is due to the progressive development of irrigation in the areas on the Barrage Canals and higher rates of assessment on cotton because of the sliding scale of assessment. (See paragraph 3 under Land Revenue).

57. The revised estimate of 'working expenses' compared with the budget estimate for 1940-41 shows an increase of 4,42 which is due to certain necessary works of improvements and loop bunds, having been started during the year (1940-41).

58. The provision for 1941-42 under the head "XVII—Working Expenses" has been distributed as under :—

—	Votable.	*Charged.*	Total.
Works	2,88	...	2,88
Repairs	31,09	..	31,09
Establishment including pensionary charges	21,01	*2,83*	23,84
Tools and Plant	31	...	31
Charges in England	7	*29*	36
Deduct—Recovery from the Government of India on account of Irrigation in Nasirabad Tahsil	—1,64	...	—1,64
Total ...	53,72	*3,12*	56,84

XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

Revenue.

59. The budget and revised estimates for 1940-41 together with the actuals for 1939-40, and the budget estimate for 1941-42 under this head are shown below :—

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	3,62	3,48	3,50	3,52

17—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

——	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Expenditure	1,66,29	1,39,31	1,71,73	1,61,72

60. The capital expenditure on irrigation works has been met from (*i*) loans, (*ii*) revenue and (*iii*) the Famine Relief Fund. The interest payable on borrowed money is being provided under the head "22—Interest on debt and other obligations". The head "17—Interest" is merely a *pro forma* head to indicate the interest liabilities on the total capital outlay on all irrigation works met from all sources, the credit of the amount shown as expenditure under this head being taken by deduction from the expenditure under the head "22—Interest". In the case of the Lloyd Barrage System, however, the adjustment is in respect of the interest on the borrowings relating to the System.

61. The interest on the outlay on irrigation works other than the Lloyd Barrage Project has been calculated at 4 per cent. which is the rate at which the interest on the consolidated debt of the Province is being paid.

62. The budget estimate for 1940-41 was adopted as shown below:—

In respect of the Lloyd Barrage Unified System—

Interest met from sales of land in the Barrage area ..	65,00
Interest met from the net revenue of the Lloyd Barrage Unified System	59,26
Write-back from "68" of interest capitalised in the past and now met from excess revenue	6,91
Total ..	1,31,17

In respect of other Irrigation works—

Interest at 4 per cent. on the capital outlay of 1,88,41 to the end of 1938-39	7,54
Interest at 4 per cent. on the estimated capital outlay of 9,33 during 1939-40	37
Interest at 4 per cent. on half the estimated capital outlay of 11,60 during 1940-41	23
Total ..	8,14
Grand Total ..	1,39,31

63. The revised estimate for 1940-41 is taken at 1,71,73 as detailed below:—

In respect of the Lloyd Barrage Unified System.—

Interest met from sales of land in the Barrage area ..	80,00
Interest met from the net revenue of the Lloyd Barrage Unified System	43,48
Write-back from "68" of interest capitalised in the past and now met from excess revenue	40,02
Total ..	1,63,50

In respect of other Irrigation Works—

Interest at 4 per cent. on the capital outlay of 1,96,57 to the end of 1939-40	7,86
Interest at 4 per cent. on half the estimated capital outlay of 18,15 during 1940-41	37
Total ..	8,23
Grand Total ..	1,71,73

The increase of 32,33 in the revised estimate over the current year's budget estimate of the interest charges of the Lloyd Barrage Unified System is mainly due to (*i*) an increase of 15,00 in the estimated receipts from sales of land in the Barrage Zone and (*ii*) an increase of 17,33 in the net revenue of the Lloyd Barrage Unified System as a result of an increase of 20,95 and 1,02 in the irrigation share of the land revenue and direct receipts respectively, partially counterbalanced by an increase of 4,64 in the working expenses of the system.

The increase in the revised estimate over the budget estimate of the current year of the interest charges on the non-Barrage outlay is due to an increase in the revised estimate of the capital outlay.

64. The budget estimate for 1941-42 has been adopted as shown below :—

In respect of the Lloyd Barrage Unified System.—

Interest met from sales of lands in the Barrage area ..	75,00
Interest met from the net revenue of the Lloyd Barrage Unified System	45,93
Write-back from "68" of interest capitalised in the past and now met from excess revenue	31,72
Total ..	1,52,65

In respect of other Irrigation Works—

Interest at 4 per cent. on the capital outlay of 1,96,57 to the end of 1939-40	7,86
Interest at 4 per cent. on the estimated capital outlay of 18,15 during 1940-41	73
Interest at 4 per cent. on half the estimated capital outlay of 23,79 during 1941-42	48
Total ..	9,07
Grand Total ..	1,61,72

The decrease of 10,85 in the budget estimate of 1941-42 as compared with the revised estimate of the current year in respect of interest charges of the Lloyd Barrage Unified System is mainly due to a decrease of 5,00 in the estimated receipts from sales of lands in the Barrage Zone and a decrease of 5,85 in the net revenue of the system, available for the service of the debt.

18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.

(PUBLIC WORKS DEPARTMENT.)

Expenditure.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Expenditure	4,38	4,08	7,28	4,32
Total ...	4,38	4,08	7,28	4,32

65. The increase of 3,20 in the revised estimate for 1940-41 as compared with the budget estimate for that year is due to the execution of works of certain loop bunds during the current year.

66. The provision for 1941-42 has been distributed as under :—

—	Votable.	*Charged.*	Total.
Extensions and Improvement	21	..	21
Repairs	3,09	..	3,09
Establishment including pensionary charges	78	*14*	92
Tools and Plant	3	..	3
Charges in England	...	*1*	1
Grants-in-aid	6	...	6
Total ..	4,17	*15*	4,32

XX AND 22.—INTEREST.

Revenue.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
(1) Interest on Loans and Advances by the Provincial Government ..	2,43	1,68	2,13	2,10
(2) Interest realised on the investments of Provincial Balances	4,81	3,20	2,88	1,27
(3) Interest on arrears of revenue ..	8	4	3	3
(4) Miscellaneous	..	..	..	..
Total ..	7,32	4,92	5,04	3,40
Deduct—Refunds	—11	—6	—4	—5
Total ..	7,21	4,86	5,00	3,35

Expenditure.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Interest on ordinary Debt.				
Interest on loans taken from the Central Government—				
(*a*) Lloyd Barrage (Proper) ..	1,15,72	1,14,68	1,13,89	1,11,44
(*b*) Other Consolidated Debt ..	16,54	16,39	16,39	16,23
Total ..	1,32,26	1,31,07	1,30,28	1,27,67
Interest on unfunded Debt.				
State Provident Funds—				
Interest on General Provident Fund	2,24	2,38	2,50	2,60
Interest on Contributory Provident Fund	2	3	3	3
Total ..	2,26	2,41	2,53	2,63
Miscellaneous	3	..	..	..
Total—Interest charges ..	1,34,55	1,33,48	1,32,81	1,30,30

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Transfers.				
Deduct—				
(1) Interest transferred to Commercial Departments—				
(*a*) 17—Interest, etc. ..	—1,33,09	—1,32,40	—1,31,71	—1,30,00
(*b*) 68—Construction of Irrigation works, etc. ..	..	..	..	..
(2) Interest transferred to Forest Department (10-Forest) ..	—1	—1	—1	—1
(3) Interest portion of equated payment on account of commuted value of pensions	..	..	..	..
Total—Transfers ..	—1,33,10	—1,32,41	—1,31,72	—1,30,01
Net Total ..	1,45	1,07	1,09	29

Revenue.

67. Interest received by Government on loans and advances made through the Provincial Loans and Advances Account (to agriculturists, local bodies, Co-operative Societies, Government servants, etc.), interest realised on the investments of Provincial balances and interest on arrears of revenue are credited to "XX—Interest".

68. The small increase in the revised estimate over the budget estimate of the current year is mainly due to an increase anticipated in the interest on advances to cultivators and non-agriculturists in flood area partially counterbalanced by a decrease in the interest receipts accruing from investment of surplus cash balances in Government of India Treasury Bills as a result of a decrease in the rate of the discount allowed.

The decrease in the next year's estimate as compared with the current year's revised estimate is mainly due to anticipated smaller realisations on account of interest from investment of cash balances.

Expenditure.

69. Interest payable on (1) the borrowings of Government, (2) Unfunded Debt, *e. g.*, State Provident Funds, and (3) any charges on account of the management of debt and other miscellaneous charges in the same connection are debited to "22—Interest".

70. *Interest on loans taken from the Central Government.*—Under the Niemeyer award, the total debt on account of the borrowings of this Province for purposes other than the Lloyd Barrage and Canals Construction outstanding on 31st March 1937 has been reduced by Rs. 77·03 lakhs against the liabilities taken over by this Government in respect of certain Debt, Deposits and Advances which were "Central" up to 31st March 1937, and consolidated into a single debt carrying interest at 4 per cent. per annum repayable half yearly (1st July and 1st January) on an equated instalment basis, the period of repayment being 45 years.

The decrease in the revised estimate as compared with the budget estimate of the current year is mainly due to a reduction in the interest charges of the Lloyd Barrage Debt as a result of larger repayments than anticipated.

The decrease in the budget estimate of 1941-42 as compared with the revised estimate of the current year is due mainly to a reduction in the interest charges of the Lloyd Barrage debt as a result of the anticipated repayment of a portion of the principal during the current year.

Transfers.

71. (1) *Deduct—Interest transferred to Commercial Departments.*—(*a*) 17—*Interest.*—The variations have been explained under the major head "17—Interest, etc." (*see* paragraphs 63 and 64).

72. (2) *Deduct—Interest transferred to Forest Department* (10—*Forest*).—The provision made under this head represents the interest on the capital outlay on forests met from borrowed money.

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23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

Expenditure.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Other Appropriations	3,72	3,88	3,88	4,04

73. The minor head "Other Appropriations" is intended for the record of appropriation from revenue for the reduction or avoidance of debt other than specific appropriations for regularly constituted sinking funds.

74. The provision for 1941-42 under this head represents the principal portion of the two half-yearly equated instalments of repayment of the consolidated debt of this Government.

25—GENERAL ADMINISTRATION.

Expenditure.

——	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
A.—Heads of Provinces.				
A.—Salary of the Governor	66	66	66	66
B.—Sumptuary Allowance of the Governor	8	8	8	8
C.—Secretarial Staff of the Governor ..	29	36	31	28
D.—Staff and Household of the Governor	47	48	50	63
E.—Expenditure from Contract Allowance	18	18	18	18
F.—Tour expenses	9	22	17	22
G.—Ministers	1,28	1,26	1,21	1,29
Other Charges	..	..	2	..
Total, Heads of Provinces ..	3,05	3,24	3,13	3,34
B.—Legislative Bodies.				
H.—Provincial Legislative Assembly	71	86	86	83
I.—Legislative Assembly Department ..	25	29	29	31
J.—Elections for Legislatures ..	1	5	5	75
Total, Legislative Bodies ..	97	1,20	1,20	1,89
C.—Secretariat and Headquarters Establishments.				
K.—Civil Secretariat	4,05	4,27	4,04	4,40
L.—Public Service Commission ..	46	33	37	36
M.—Local Fund Audit Establishment ..	37	35	35	38
Total, Secretariat and Headquarters Establishments	4,88	4,95	4,76	5,14
D.—Commisioners.				
N.—Revenue Commissioner	68	63	66	63
Total, Commissioners ..	68	63	66	63

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
E.—District Administration.				
O.—General Establishment	6,84	6,77	6,66	6,91
P.—Sub-Divisional Establishment ..	6,10	6,17	6,10	6,17
Total, District Administration ..	12,94	12,94	12,76	13,08
G.—Miscellaneous.				
Q.—Discretionary grants by Heads of Provinces, etc.	14	15	15	15
R.—Expenditure from Rural Reconstruction Grants	30	60	50	50
S.—Miscellaneous	40	56	56	61
Total, Miscellaneous ..	84	1,31	1,21	1,26
H.—Charges in England.				
Charges in England	53	78	52	57
Grand total ..	23,89	25,05	24,24	25,91

Expenditure.

A.—HEADS OF PROVINCES.

75. *G.—Ministers.*—The decrease in the revised estimate as compared to the sanctioned estimate of the current year is mainly due to the savings caused by the appointment of a smaller number of Parliamentary Secretaries than provided for in the Budget, partly counterbalanced by increased expenditure under "Allowances and Honoraria, etc.", and "Contingencies". The increase in the budget estimate of 1941-42 as compared to the sanctioned estimate of 1940-41 is mainly due to the inclusion of provision for house rent allowance for one Honourable Minister for whom no such allowance was provided in the budget for 1940-41, as he was provided with a bungalow by Government.

B.—LEGISLATIVE BODIES.

76. *J.—Elections for Legislatures.*—The increase in the next year's estimate over the sanctioned estimate of the current year is due to the provision made for the expenditure to be incurred in connection with the next general elections to the Sind Legislative Assembly.

C.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS.

77. *K.—Civil Secretariat.*—The decrease in the revised estimate as compared to the sanctioned estimate of the current year is mainly due to the fact that the Central Government have now agreed to bear the expenditure incurred on the control of Press in Sind and that some

savings are anticipated from the provisions made for leave salaries of the staff of the various departments of the Secretariat. The increase in the next year's estimate over the revised estimate is mainly due to (i) the provision made for temporary establishment for the Legal and Finance Departments mentioned in item Nos. 16 and 17 of Statement F, (ii) larger provision for leave salary and (iii) other normal increase in expenditure.

78. *L.—Public Service Commission.*—The expenditure recorded under this head represents 1/4th share of the cost of the Bombay-Sind Public Service Commission payable by this Government to the Bombay Government.

79. *M.—Local Fund Audit Establishment.*—The increase in the next year's budget estimate as compared to the current year's estimate is due to the fact that the latter takes into account the refund due to the Sind Government on account of cost of one leave reserve clerk recovered in excess in the past years.

D.—COMMISSIONERS.

80. *N.—Revenue Commissioner.*—The increase in the revised estimate over the sanctioned estimate of the current year is due to the fact that the Revenue Commissioner acted as First Grade Commissioner for part of the year.

E.—DISTRICT ADMINISTRATION.

81. *O.—General Establishment.*—The next year's estimate is based on the anticipated requirements for that year.

82. *P.—Sub-Divisional Establishment.*—The decrease in the revised estimate as compared to the sanctioned estimate of the current year is mainly due to the fact that in place of senior Mukhtiarkars promoted to the posts of Deputy Collectors, junior officers drawing less pay have been appointed.

G.—MISCELLANEOUS.

83. *R.—Expenditure from Rural Reconstruction Grants.*—The expenditure on the schemes though recorded under this head is met from the grants made by the Central Government. The decrease in the revised estimate as compared to the sanctioned estimate of the current year is due to the fact that in some districts the provision can not be fully utilised as no contribution is forthcoming from the villagers. The next year's estimate follows the revised estimate.

84. *S.—Miscellaneous—Charges in connection with village uplift and construction of model villages.*—The increase in the next year's estimate over the sanctioned estimate of the current year is due to certain additional activities proposed to be undertaken during that year and also to some increase in the cost of establishment.

85. *H.—Charges in England.*—The decrease in the revised estimate as compared to the sanctioned estimate of the current year is mainly due to (i) savings under 'leave salary' as no officer has proceeded on leave out of India due to war conditions and (ii) savings under sterling overseas pay as fewer I. C. S. officers entitled to sterling overseas pay were posted to Sind.

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XXI AND 27—ADMINISTRATION OF JUSTICE.

Revenue.

Minor Head.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Sale proceeds of unclaimed and escheated property	4	4	4	4
Court fees realised in cash	3	2	1	2
General fees, fines and forfeitures ..	1,52	1,85	1,60	1,60
Pleadership Examination fees ..	1	1	1	1
Receipts of the Official Assignee ..	20	12	14	15
Miscellaneous fees and fines ..	14	15	15	15
Miscellaneous	11	8	14	15
Recoveries of overpayments	1	1	1	1
Collection of payments for services rendered	..	..	3	..
Total ..	2,06	2,28	2,13	2,13
Deduct—Refunds	—11	—12	—12	—11
Total ..	1,95	2,16	2,01	2,02

Expenditure.

Minor Head.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Chief Court	3,02	3,01	3,06	3,06
Law Officers	1,62	1,57	2,06	1,57
Administrator-General and Official Trustee	..	} ..	} ..	} 1
Official Assignee	22	25	20	19
Civil and Sessions Courts	5,16	5,22	5,03	5,01
Courts of Small Causes	55	47	56	59
Criminal Courts	2,06	2,01	2,50	2,10
Charges in England	23	25	9	9
Total ..	12,86	12,78	13,50	12,62

Revenue.

86. *General fees, fines and forfeitures and miscellaneous.*—The receipts under these minor heads are of a fluctuating nature. The revised estimate has been based on the progress of current actuals.

Expenditure.

87. *Chief Court.*—The increase in the revised estimate is due to the fact that two Judges, provision for whose vacation pay was made under "Charges in England", did not proceed on leave *ex*-India.

88. *Law Officers.*—The increase in the revised estimate over the budget estimate of the current year is due to the general increase in criminal work in the province and the appointment of Special Public Prosecutors in connection with cases arising out of the Sukkur riots.

89. *Administrator-General and Official Trustee and Official Assignee.*—The decrease in the revised estimate is mainly due to the retirement of the old incumbent of the post of Official Assignee and the appointment of his successor on a lower scale of pay.

90. *Civil and Sessions Courts.*—The decrease in the revised estimate as compared with the budget estimate for the current year is mainly due to the deputation of senior Judges and appointment of juniors in their places.

91. *Courts of Small Causes.*—The increases in the revised estimate and the budget estimate of the next year as compared with the budget estimate for the current year are due chiefly to the appointment of an Additional Judge for the Small Causes Court, Karachi.

92, *Criminal Courts.*—The increase in the revised estimate as compared with the budget estimate for the current year is mainly due to the appointment of special Magistrates at Sukkur and Karachi. The decrease in the next year's estimate as compared with the current year's revised estimate is due to the absence of provision for special Magistrates at Sukkur.

93. *Charges in England.*—The decrease in the revised estimate as compared with the budget estimate for the current year is due to the fact that the judges for whom provision for leave salary was made under this head did not proceed on leave *ex*-India.

XXII AND 28.—JAILS AND CONVICT SETTLEMENTS.

Revenue.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Jails	74	45	40	28
Jail manufactures	44	46	36	56
Recoveries of overpayments ..	1	..	..	..
Collection of payments for services rendered	..	..	..	..
Total ..	1,19	91	76	84

Expenditure.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
A—Jails	6,14	5,97	7,46	7,66
B—Jail manufactures	22	38	38	39
C—Charges on account of persons detained or confined in jails outside the Province	12	13	21	34
D—Charges in England	6	12	5	13
Total ..	6,54	6,60	8,10	8,52

Revenue.

94. *Jails.*—The decrease in the revised estimate as compared to the budget estimate for 1940-41 is due to reduction in the demand for convict labour from the Public Works Department. The decrease in the budget estimate for 1941-42 as compared to the revised estimate for 1940-41 is chiefly due to the fact that the Central Prison, Sukkur, is nearing completion and the convicts employed on this work will not be required.

95. *Jail manufactures.*—The decrease in the revised estimate as compared to the budget estimate for 1940-41 is due to the fact that most of the looms have been concentrated on the manufacture of prison clothing and the factory of the District Prison, Sukkur, has been closed in order to provide accommodation for the increased number of prisoners. The increase in the Budget Estimate for 1941-42 over the revised estimate for 1940-41 is mainly due to the fact that the factories of the Central and Special Prisons, Sukkur, are expected to function normally during 1941-42.

Expenditure.

96. *Jails.*—The increase in the revised estimate over the budget estimate for 1940-41 is due to a large increase in the number of prisoners and higher rates of food-stuffs, medicines, etc., on account of the war. The

increase in the budget estimate for 1941-42 over the revised estimate of 1940-41 is partly due to the same reasons and partly to the establishment of the new Central Prison at Sukkur.

97. *Charges on account of persons detained or confined in jails outside the Province.*—The transfer of a large number of prisoners to the prisons in the Province of Bombay on administrative grounds accounts for the increases in the current year's revised and the next year's budget estimates.

98. *Charges in England.*—The decrease in the revised estimate as compared to the budget estimate for 1940-41 is due to the fact that an officer of the Provincial Jail Service who proposed to proceed on leave *ex*-India has postponed his leave to next year. The next year's estimate includes provision for the leave salary of this officer and of the Inspector-General of Prisons.

XXIII AND 29.—POLICE.

Revenue.

——	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Contribution for Railway Police	7	7	9	9
Police supplied to public departments, private companies and persons	38	44	39	38
Cash receipts under the Arms Act	83	18	63	40
Fees, fines and forfeitures	29	29	29	27
Recoveries of overpayments	2	2	3	2
Collection of payments for services rendered ..	5	9	15	24
Miscellaneous	9	8	9	8
Total ...	1,73	1,17	1,67	1,48
Deduct—Refunds	...	...	—1	..
Total ...	1,73	1,17	1,66	1,48

Expenditure.

——	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Superintendence	72	73	80	98
District Executive Force	37,11	38,85	38,64	38,85
Village Police	63	63	64	65
Railway Police	1,60	1,69	1,63	1,84
Criminal Investigation Department	1,41	1,42	1,64	1,69
Charges in England	23	26	22	27
Total ...	41,70	43,58	43,57	44,28

Revenue.

99. *Contribution for Railway Police.*—The increase in the revised estimate and in the budget estimate of 1941-42 as compared to the current year's budget estimate represents the contribution recoverable from the Jodhpur State in respect of the newly opened Khadro-Nawabshah line of the Jodhpur Railway.

100. *Police supplied to public departments, private companies and persons.*—The decrease in the revised estimate of the current year as compared to the sanctioned estimate is due to the fact that the moiety of the cost recoverable from the Karachi Port Trust in respect of the temporary Police Force employed for guarding the entrance to the Karachi Port Trust Yards has now been taken as reduction of expenditure instead of as revenue as the establishment is part of the war establishment, the cost of which is proposed to be recovered in full from the Government of India.

101. *Cash receipts under the Arms Act.*—The increase in the revised estimate as compared to the budget estimate of the current year is due to larger number of licenses granted owing to the disturbances in Upper Sind. The next year's estimate has been placed at a conservative figure.

102. *Collection of payments for services rendered.*—The revised estimate provides for the recovery of a portion of the supervision charges recoverable from the Government of India on the war establishment as the question has not yet been finally decided. The next year's budget estimate provides for the entire recovery of these charges.

Expenditure.

103. *Superintendence.*—The creation of the post of a Deputy Inspector-General of Police and the entertainment of the necessary establishment under him account for the increase in the revised estimate of the current year, and further increase in the budget estimate of the next year.

104. *District Executive Force.*—The decrease in the revised estimate is mainly due to the inclusion of a provision for the recovery of the cost of the war establishment from the Government of India, partially counterbalanced by an increase on account of temporary establishment sanctioned for the Sukkur District. The increase in the next year's budget estimate as compared with the current year's revised estimate is due to the fact that the former includes the provision for the full year on account of the temporary establishment for Sukkur District whereas the latter provides for a part of the year only.

105. *Railway Police.*—The decrease in the revised estimate is due to the existence of vacancies. The increase in the budget estimate for 1941-42 as compared with the revised estimate is mainly on account of the temporary establishment entertained for the check of ticketless travelling.

106. *Criminal Investigation Department.*—The increases in the revised estimate for 1940-41 and the budget estimate for 1941-42 as compared with the budget estimate for 1940-41 are chiefly due to the additions made to the existing strength of the 'Crime Branch' of the Criminal Investigation Department (*vide* item 24 of Statement F).

107. *Charges in England.*—The decrease in the revised estimate as compared with the budget estimate of the current year is accounted for by the reduction in the number of officers of the Indian Police entitled to Sterling Overseas pay, posted to Sind. The increase in the next year's budget estimate as compared with the revised estimate is mainly on account of provision made for the Sterling Overseas pay of the Deputy Inspector-General of Police.

30—PORTS AND PILOTAGE.

Expenditure.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Ports Establishment	1	1	1	1

Expenditure.

108. The provision represents the Sind Government's share of the cost of the Ship Survey Department, Karachi, payable to the Central Government for the work undertaken under the Inland Steam Vessels Act.

XXVI AND 37—EDUCATION.

Revenue.

—			Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
A.—University	...	...	...	...	...	...
B.—Secondary	...	...	79	77	82	82
C.—Primary	...	...	...	2	...	...
D.—Special	...	...	3	3	2	3
E.—General	..	...	38	31	40	40
Deduct—Refunds	...	...	—1	...	...	...
		Total ...	1,19	1,13	1,24	1,25

Expenditure.

—			Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
A.—University	...	...	85	80	80	80
B.—Secondary	...	...	5,24	5,32	5,47	5,52
C.—Primary ...	...	...	20,92	21,19	20,20	20,85
D.—Special ...	...	...	1,01	1,03	1,05	1,18
E.—General ...	...	...	3,28	3,11	3,91	4,23
F.—Charges in England ...	...	...	1	...	...	...
		Total ...	31,31	31,45	31,43	32,58

Revenue.

109. *B—Secondary and E—General.*—The increase in the revised estimate and the budget estimate for the next year as compared with the budget estimate for the current year is due to receipts on account of (*i*) fees from the Lawrence Madressah and High School, Tando Bago, taken over by Government and (*ii*) interest on the endowment funds of that school.

Expenditure.

110. *B—Secondary.*—The increase of 15 in the revised estimate over the budget estimate for the current year is due mainly to the inclusion of a provision for the Lawrence Madressah and High School, Tando Bago, and for an additional grant of 5 payable to a private school. The increase in the next year's budget estimate over the revised estimate for the current year, *viz.* 1940-41 is due partly to the normal increments to the staff and partly to the provision on account of the Lawrence Madressah and High School which has been made for 12 months instead of for 11 months as provided in the revised estimate.

111. *C—Primary*—The decrease in the revised estimate as compared with the budget estimate for the current year is mainly due to reduction in the grants payable to local bodies as a result of the School Board Administrative Officers and Supervisors having been taken over in Government service under the Bombay Primary Education Act, 1923, as amended by the Sind Act, XXIV of 1939.

The increase in the next year's budget estimate over the revised estimate for the current year is mainly due to the inclusion of a provision of 38 for the improvement and expansion of Mulla Schools and of 9 for grants to local bodies for introducing compulsory primary education in the Thul taluka (mentioned in items Nos. 29 and 30 of Statement F).

112. *D—Special.*—The increase in the revised estimate as compared with the budget estimate for the current year is due mainly to the entertainment during the current year of temporary establishment namely, a Physical Instructor, a peon and an additional clerk for the Training College for Men at Hyderabad. The increase in the next year's budget estimate over the revised estimate for 1940-41 is due to the inclusion of provision for the new items of expenditure mentioned in Statement F.

113. *E—General.*—The increase in the revised estimate over the budget estimate for 1940-41 is mainly due to the provision for the pay and allowances of the Administrative Officers and Supervisors taken into Government service, and for expenditure on account of certain educational committees set up during the current year. The increase in the next year's budget estimate over the revised estimate for 1940-41 is due mainly to the provision for the pay and allowances of the Administrative Officers and the Supervisors having been made for 12 months instead of for 11 months as provided in the revised estimate and to the inclusion of a provision for expenditure on the Literacy Campaign (25) and other new items of expenditure mentioned in Statement F.

XXVII AND 38—MEDICAL.

Revenue.

———	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Medical School Fees	8	9	7	7
Hospital receipts	35	38	40	37
Mental Hospital receipts ..	30	22	22	24
Contributions	86	97	1,02	1,06
Income from Endowments	3	3	3	3
Miscellaneous	3	1	2	2
Sale of Medicines	..	..	1	..
Recoveries of overpayments ..	1	..	..	..
Collection of payments for services rendered	2	..	..	..
Total ..	1,68	1,70	1,77	1,79
Deduct—Refunds	—2	—1	—2	—1
Total ..	1,66	1,69	1,75	1,78

Expenditure.

———	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Medical Establishment	1,27	1,29	1,40	1,41
Hospitals and Dispensaries	5,66	5,62	6,42	6,02
Grants for Medical Purposes.. ..	48	57	70	53
Medical Colleges and Schools ..	56	50	55	51
Mental Hospitals	46	52	48	47
Charges in England	10	10	10	15
Total ..	8,53	8,60	9,65	9,09

Revenue.

114. *Hospital receipts.*—The revised estimate is based on the progress of current actuals and the next year's estimate is placed at a conservative figure in view of the low actuals of 1939-40.

115. *Contributions.*—The increases in the current year's revised estimate and the budget estimate of 1941-42 over the budget estimate of the current year are mainly on account of contributions to be recovered from the Local Bodies in the Upper Sind Frontier and Dadu districts towards the maintenance of the Civil Hospitals at Jacobabad and Dadu.

Expenditure.

116. *Medical Establishment.*—Since framing the current year's budget estimate an Indian Medical Service Officer has been posted as Civil Surgeon, Sukkur, which post was formerly held by a Provincial Service Officer. This mainly accounts for the increases in the revised estimate and the budget estimate of next year as compared with the budget estimate of the current year.

117. *Hospitals and Dispensaries.*—The increase in the revised estimate over the budget estimate of the current year is mainly due to the provisions made for (*i*) one additional travelling dispensary (4), (*ii*) purchase of additional hospital instruments (27), (*iii*) purchase of refrigerators (4), (*iv*) construction of a maternity ward in the Lady Graham Hospital, Dadu (16) half of which is recoverable from the District Local Board and Municipality Dadu, (*v*) Casualty Clearing Hospital in connection with the precautions to be taken against air raids (24), and (*vi*) additional contingent expenditure due to increase in the number of patients (5).

The decrease in the next year's budget estimate as compared with the revised estimate of the current year is mainly due to the fact that next year's estimate does not include any provision on account of items (*ii*), (*iii*), and (*iv*) mentioned in the preceding para.

118. *Grants for Medical Purposes.*—The increase in the revised estimate over the budget estimate of the current year is mainly due to an additional grant of 15 payable to the Nursing Association, Karachi.

119. *Medical Colleges and Schools.*—The increase in the revised estimate over the budget estimate of the current year is mainly due to the payment of the leave salary of one lecturer and to the purchase of equipments which were expected to be purchased during the last year.

120. *Mental Hospitals.*—The decrease in the revised estimate as compared with the budget estimate of the current year is mainly under 'contingencies' and is based on the progress of actuals.

121. *Charges in England.*—The increase in the next year's budget estimate over the revised estimate of the current year is due to the inclusion of a provision for the leave salary of the Director.

XXVIII AND 39—PUBLIC HEALTH.

Revenue.

——	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Sale-proceeds of sera and vaccines, etc.	14	13	12	13
Contributions	39	37	41	41
Miscellaneous	24	13	28	24
Recoveries of overpayments ..	1	..	..	..
Collection of payments for services rendered	58	14	11	29
Total ..	1,36	77	92	1,07

Expenditure.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Public Health Establishment ..	1,13	1,16	1,17	1,20
Grants for Public Health purposes ..	86	1,19	1,13	1,08
Expenses in connection with epidemic diseases	41	51	55	56
Bacteriological Laboratories ..	21	27	27	28
Pasteur Institutes	4	4	4	4
Charges in England	1	1	1	6
Total ..	2,66	3,18	3,17	3,22

Revenue.

122. *Contributions.*—The increase in the revised estimate for 1940-41 and the budget estimate for 1941-42 as compared with the budget estimate for the current year is due to the application of the Bombay Food Adulteration Act, 1925, to Municipal towns and to additional contributions from Local Bodies due to the appointment of public vaccinators.

123. *Miscellaneous.*—The increase in the revised estimate as compared with the current year's budget estimate is due to larger receipts anticipated on account of increased fees for examination of medico-legal cases and to recovery of arrears of the last year during the current financial year. The next year's estimate excludes provision for the latter.

124. *Collection of payments for services rendered.*—The estimate under this head is mainly on account of fees recoverable from local bodies for the work done by the Consulting Public Health Engineer to Government in

respect of drainage and water-supply schemes. The decrease in the revised estimate is chiefly due to the non-recovery in respect of a work which is not expected to be completed this year. The next year's estimate takes into account this recovery and also provides for the recovery in respect of certain new works which are expected to be taken up next year.

Expenditure.

125. *Public Health Establishment.*—The increase in the next year's estimate as compared with the current year's budget and revised estimates is due to normal increments and to the entertainment of additional vaccinators for Municipal towns to which the vaccination Act has been extended.

126. *Grants for Public Health purposes.*—The decrease in the revised estimate is chiefly due to a reduction in the grants to local bodies for the appointment of Health Officers, as most of the Local Boards have not yet appointed their Health Officers. Further decrease in the next year's budget estimate which is based on the low past actuals is due mainly to reduction in the provision for grants to local bodies for village water-supply.

127. *Expenses in connection with epidemic diseases.*—The increase in the revised estimate as compared with the current year's budget estimate is due to larger purchase of quinine powder to serve as reserve stock and of cholera vaccine. The next year's estimate does not provide for any reserve stock of quinine, but includes provision for a malariologist and his establishment proposed in item No. 45 of Statement F.

XXIX AND 40.—AGRICULTURE.

Revenue.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Agricultural Receipts	4,06	2,45	3,01	2,85
Recoveries of overpayments	2	...	...	...
Total ...	4,08	2,45	3,01	2,85
Deduct—Refunds	...	—1	—1	—1
Total ...	4,08	2,44	3,00	2,84

Expenditure.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Direction	59	55	57	57
Superintendence	48	45	48	50
Subordinate and Expert Staff	2,08	2,18	2,20	2,28
Experimental Farms	1,70	1,39	1,81	1,80
Agricultural Demonstration and propaganda including public exhibitions and fairs... ..	91	87	97	1,01
Agricultural Experiments and Research ...	56	46	44	51
Agricultural Education	35	61	1,21	53
Agricultural Engineering	1,18	64	74	74
Scheme for the improvement of Agricultural marketing in India..	20	15	21	21
Special Rural Uplift Schemes	13	17	11	13
Grants-in-aid, contributions, etc.	...	3	2	3
Other Charges	1,48	1,74	1,76	1,89
Works	...	6	6	...
Charges in England	1	...	...	...
Total ...	9,67	9,30	10,58	10,20

Revenue.

128. *Agricultural Receipts.*—The increase in the revised estimate as compared with the sanctioned estimate is due to larger receipts anticipated as a result of the working of 2 new tractors, increased area under cultivation at the research stations, and to the inclusion of the provision for fees from the students of the Agricultural College, and donation from the King George V Memorial Fund Committee.

The decrease in the next year's budget estimate as compared with the revised estimate of the current year is due to the fact that no further donation is to be received from the King George V Memorial Fund Committee.

Expenditure.

129. *Superintendence.*—The increases in the revised estimate and the budget estimate of next year as compared to the sanctioned estimate of the current year are chiefly due to the appointment of a second Divisional Superintendent of Agriculture.

130. *Subordinate and Expert Staff.*—The increase in the next year's budget estimate as compared with the budget and revised estimates of the current year is mainly due to the entertainment of the establishment in connection with the re-organisation of the horticultural section of the agricultural department, *vide* item 46 of statement 'F'.

131. *Experimental Farms.*—The increase in the revised estimate and in the budget estimate of the next year as compared with the sanctioned estimate is mainly due to (i) the inclusion of a provision for expenditure over the new experimental seed and cattle farm near Tatta, (ii) extra expenditure over the Willingdon Cattle Farm, Malir, and (iii) development of the Fruit sub-station, Tharushah.

132. *Agricultural demonstration and propaganda including public exhibitions and fairs.*—The increase in the revised estimate as compared with the sanctioned estimate of the current year is due to the acquisition of land for the Shahdadkot and Nasirabad Auxiliary Farms and the payment of arrears of water tax. The increase in the next year's estimate as compared with the current year's revised estimate is on account of item 47 of statement F partially counterbalanced by the absence of provisions for the items referred to above.

133. *Agricultural Experiments and Research.*—The increase in the next year's budget estimate as compared with the current year's budget and revised estimates is mainly due to the provision for expenditure on the scheme for the investigation of minimum water requirements for growing rice on the Dadu Canal System, *vide* item 49 of statement 'F'.

134. *Agricultural Education.*—The increase in the revised estimate is due to the payment this year of last year's contribution to the Bombay Government on account of Sindhi students at the Poona Agricultural College and the purchase of gas plant and other equipment for the King George V Institute of Agriculture.

The decrease in the next year's estimate is mainly due to the fact that no capital expenditure would be necessary during the next year.

135. *Agricultural Engineering.*—The increase in the revised estimate and in the budget estimate of the next year over the current year's sanctioned estimate is due to the working of two new tractors.

136. *Scheme for the Improvement of Agricultural marketing in India.*—The increase in the revised estimate is due to the extension of the period of the scheme beyond 31st December 1940 up to which date only provision was made in the sanctioned estimate.

137. *Special Rural Uplift Schemes.*—These schemes are financed from the Government of India grant for economic development and improvement of rural areas. The revised estimate has been placed at a reduced figure in view of the reduction in rent and establishment charges. The next year's estimate includes a provision for establishment of nurseries.

138. *Other Charges.*—The increase in the next year's budget estimate as compared to the current year's budget and revised estimates is due to the larger provision made for the scheme for the extension of seeds of improved varieties.

XXX AND 41—VETERINARY.

Revenue.

——	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Other Receipts	8	10	10	9
Total ..	8	10	10	9

Expenditure.

——	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Superintendence	30	30	32	26
Veterinary Education and Research ..	11	13	12	13
Subordinate Establishment	51	58	52	62
Hospitals and Dispensaries	19	11	11	13
Breeding Operations	..	1	..	1
Prizes	1	1	1	1
Other Charges	6	6	6	5
Charges in England	5	5	8	12
Total ..	1,23	1,25	1,22	1,33

Expenditure.

139. *Superintendence.*—The increase of 2 in the revised estimate as compared with the budget estimate of the current year is due mainly to the fact that the recovery anticipated from the Ajmer-Merwara Administration for supervision work is not now expected as the administration are making their own arrangements.

The decrease of 6 in the next year's budget estimate as compared with the revised estimate of the current year is due to the fact that provision is made on the assumption that the present Director who belongs to the Indian Veterinary Service will retire shortly and that a new Director in the Provincial service will be appointed on a lower scale of pay.

140. *Subordinate Establishment.*—The decrease of 6 in the revised estimate as compared with the budget estimate of the current year is due to vacancies in the cadre of Veterinary Assistant Surgeons.

The increase of 10 in the next year's budget estimate over the revised estimate of the current year is due to (*i*) the fact that the vacant posts of Veterinary Assistant Surgeons are expected to be filled up next year and

(*ii*) the opening of 2 itinerating and 3 grant-in-aid dispensaries during the next year (as stated in items numbers 58 and 59 of Statement F).

141. *Hospitals and Dispensaries.*—The increase of 2 in the next year's estimate as compared with the estimate of the current year is due to the opening of 3 grant-in-aid dispensaries during the next year as explained in item number 59 of Statement F.

142. *Charges in England.*—The increase of 3 in the revised estimate of the current year is due to the purchase of stores from England not provided for in the sanctioned estimate.

The increase in the next year's estimate represents the leave salary of the Director who is expected to proceed on leave out of India.

XXXI AND 42.—CO-OPERATION.

Revenue.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Audit fees	31	21	21	29
Miscellaneous Receipts	16	3	3	..
Total ..	47	24	24	29

Expenditure.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Direction	56	58	64	48
Superintendence	48	46	45	47
Grants-in-aid	12	11	6	6
Other Charges	7	3	7	5
Total ..	1,23	1,18	1,22	1,06

Revenue.

143. *Audit fees.*—The increase of 8 in the budget estimate for 1941-42 is due to the anticipated increase in the outturn of audit work by the Audit Staff of the Co-operative Department and increase in the working capital of societies on which the audit fees are based.

144. *Miscellaneous Receipts.*—The estimate under this head represents the contribution from the Government of India to cover the expenditure on the Co-operative Training and Education Scheme. The allotment sanctioned to this Province by the Government of India for the scheme has been exhausted in the current year, and no estimate is therefore proposed for the next year.

Expenditure.

145. *Direction.*—The increase of 6 in the revised estimate, as compared to the current year's budget estimate, is due to (*i*) the appointment of a Deputy Collector as Deputy Registrar of Co-operative Societies to undergo training and (*ii*) extensive touring by the Honorary Organisers of Co-operative Socities. The decrease in the budget estimate for 1941-42 is due to the proposed appointment of a Deputy Collector as Registrar in place of an Indian Civil Service Officer.

146. *Grants-in-aid.*—The decrease of 5 in the revised estimate and the budget estimate for the next year as compared with the budget estimate for the current year is due to the reduction of the subsidy to the Sind Provincial Co-operative Institute from Rs. 6,300 to Rs. 1,000 and the utilisation of the savings thus realised for the Co-operative Training and Propaganda Scheme.

147. *Other charges.*—The current year's budget provision of 3 under this head was intended for the Co-operative Training and Education Scheme financed from the Government of India allotment from the Rural Development Fund. As this grant was fully utilised by the middle of the year, it was decided to continue the scheme at the cost of the Provincial revenues by reducing the expenditure under the head "Grants-in-aid".

XXXII and 43—INDUSTRIES.

Revenue.

——	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Industries	84	84	89	1,04
Fisheries	1	1	..	..
Total ..	85	85	89	1,04

Expenditure.

——	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Industries	91	1,58	1,26	1,51
Fisheries	..	10	2	9
Grants-in-aid	..	..	9	15
Total ..	91	1,68	1,37	1,75

Revenue.

148. *Industries.*—The receipts under this minor head consist mainly of (1) fees realised under the Weights and Measures Act and (2) credits of the amounts drawn from the deposit accounts of the grants from the Central Government for expenditure on the development of the handloom industry, and on the scheme for the economic development and improvement of rural areas. The increase in the revised estimate as compared with the budget estimate of the current year is due to the fact that the Weights and Measures work has been taken over by Government from the Local Bodies, partially counter balanced by a decrease in the transfer from the deposit accounts of grants from the Central Government, as a result of anticipated smaller expenditure on certain Industrial schemes which were not in full working order. These schemes are expected to become full-fledged during the next year and this accounts for the increase in the budget estimate for that year.

Expenditure.

149. *Industries.*—The decrease in the revised estimate as compared to the budget estimate for the current year is mainly due to (*i*) non-utilization of the provision for scholarships to apprentices in Industrial courses and subsidies to workshops arranging these courses, (*ii*) non-eligibility of the Weavers' Co-oprative Association at Sukkur for the full grant of subsidy, (*iii*) partial working of some schemes and (*iv*) transfer of the budget provision for grants-in-aid made under this head to the newly opened minor head "Grants-in-aid".

150. *Fisheries.*—The decrease in the revised estimate is due to the fact that it has not yet been possible to appoint the Superintendent of Fisheries. The post is expected to be filled in from about the end of the current year and the whole scheme including the opening of the fish-curing yard is likely to be in full swing next year.

151. *Grants-in-aid.*—Provision has been made in the revised estimate as explained in item (*iv*) paragraph 149 above. The increase in the next year's estimate as compared with the revised estimate of the current year, is on account of items Nos. 62 and 63 of Statement F.

XXXVI AND 47.—MISCELLANEOUS DEPARTMENTS.

Revenue.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Examination Fees	3	3	3	4
Fees for the Inspection of Steam Boilers	15	14	15	14
Administration of Indian Partnership Act, 1932	1	1	1	1
Miscellaneous	3	1	2	..
Total ..	22	19	21	19
Deduct.—Refunds..	—3	..	..	..
Total ..	19	19	21	19

Expenditure.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Labour	4	5	3	4
Inspector of Factories	5	7	7	8
Inspector of Steam Boilers	16	12	16	17
Examinations	3	3	4	4
Administration of Indian Partnership Act, 1932	1	1	..	..
Miscellaneous	1	5	2	5
Charges in England	..	8	..	..
Total ..	30	41	32	38

Revenue.

152. The increase in the revised estimate as compared with the budget estimate of the current year is based on the progress of current actuals. These receipts are of a fluctuating nature.

Expenditure.

153. *Labour.*—The decrease in the revised estimate as compared with the budget estimate for the current year is due to the fact that the pay of the assistant and the clerk of the Information section is debited to the major head "25—General Administration". The increase in the budget estimate for 1941-42 as compared with the revised estimate is due to the inclusion of the provision for conducting a family budget enquiry.

154. *Inspector of Steam Boilers.*—The increase in the revised estimate as compared with the budget estimate for the current year is due to the fact that the Chief Inspector of Steam Boilers did not proceed on leave *ex*-India as previously anticipated.

155. *Miscellaneous.*—The decrease in the revised estimate as compared with the budget estimate for the current year is due to the smaller number of boys confined in the Industrial School at Yeravda. The increase in the budget estimate for 1941-42 over the revised estimate of the current year is attributable to a larger number of juveniles expected to be sent to Yeravda during the next year.

156. *Charges in England.*—The revised estimate has been reduced to nil for the reason given against the head "Inspector of Steam Boilers".

XXXIX AND 50.—CIVIL WORKS.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Revenue	9,96	27,17	38,64	26,35
Expenditure	30,34	46,10	60,98	49,17

Revenue.

157. The receipts comprise mainly of rents of buildings, tolls on roads, transfers from the Central Road Fund and Fund for Sind Buildings and miscellaneous items. The revised estimate for the year 1940-41 shows an increase of 11,47 as compared with the budget estimate for that year. The increase is mainly due to larger transfers from the Central Road Fund on account of the construction of the Multan-Quetta Shahi Road. The decrease of 12,29 in the budget estimate for 1941-42, as compared with the revised estimate for 1940-41, is mainly due to smaller transfers from the Central Road Fund and Fund for Sind Buildings.

Expenditure.

158. The increase of 14,88 in the revised estimate for 1940-41, as compared with the budget estimate for that year is mainly due to anticipated expenditure on the new work *viz.* the Multan-Quetta Shahi Road (10,34) and increase in expenditure on other Provincial roads (2,91). The increase of 3,07 in the budget estimate for 1941-42, as compared with that for 1940-41, is mainly due to the proposed construction of certain new buildings which are necessary for administrative convenience and the inclusion of the provision made for the Multan-Quetta Shahi Road, partially counterbalanced by a decrease due to the absence of a provision under 'charged' for Government House.

159. The grant under '50.—Civil Works—Provincial' has been distributed as under :—

Works in progress ..	Voted ..		8,21	
New Works ..	.. ..		5,28	
Road works to be financed from Central Road Fund (Special Reserve)		12,00		
Central Road Fund		5,49	17,49	
Discretionary grants ..	*Charged* ..		2	
	Voted ..		2,47	33,47
Repairs	*Charged* ..		*16*	
	Voted ..		4,99	5,15
Establishment	*Charged* ..		*1,30*	
	Voted ..		5,26	6,56
Total carried over ..			..	45,18

Total brought forward		.. ..	45,18
Tools and Plant	Ordinary ..	19	
	Central Road Fund ..	42	
			61
Grants-in-aid	Ordinary	2,06	
	Central Road Fund ..	1,25	
			3,31
Suspense			—4
Charges in England—Establishment.	*Charged* ..	9	
	Voted ..	2	11
	Total		49,17

160. The provision for works in progress other than those which are financed from the Central Road Fund, is intended mainly for the following works :—

(*i*) Assembly Hall at Karachi.

(*ii*) Special Prison at Sukkur.

(*iii*) King George V Institute of Agriculture at Sakrand.

161. The new major works are shown in the list of new major works appended to this book.

The roads, cost of which is financed from the Central Road Fund, fall into two categories, *viz* .—

(*a*) Provincial Roads.

(*b*) District Local Board Roads.

The latter, after improvements, will be handed over to the Boards concerned for future maintenance. The Shahi Multan-Rohri-Quetta Road estimated to cost about Rs. 22,00,000 will be financed from the 'Special Reserve' with the Government of India in the Central Road Fund.

162. According to rules, the total outlay on the District Local Board Roads should be borne by the District Local Boards concerned, but in view of their financial position, Government have decided to share this expenditure with them. Accordingly 1/7th share of the actual expenditure on all roads, provincial as well as District Local Board Roads, is payable by the District Local Boards in Sind.

NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT, TOOLS AND PLANT CHARGES AND GRANTS-IN-AID.

163. *Establishment.*—The Public Works Department, in this Province, is not divided into two distinct branches to deal separately with 'Irrigation' and 'Roads and Buildings' (or 'Civil Works'). Almost all the ordinary establishment executes work of both classes. The ordinary establishment charges are therefore distributed to the various major heads in proportion to the works expenditure under each head in accordance with the prescribed rules. With a view to facilitating the booking of expenditure, all establishment and tools and plant charges (excluding special establishments and tools and plant required for survey works) are first recorded under "50—Civil Works". At the end of the year when the final figures of expenditure are known, the expenditure on ordinary establishment and tools and plant is distributed under the several major heads in proportion to the total expenditure on works and repairs debited to those heads. It is, therefore, necessary that the estimate under each major head concerned should include provisions for both these items.

164. Prior to 1933-34, the establishment charges were assessed by taking firstly the total provision required for ordinary establishment in the whole of Sind, subtracting therefrom 24 per cent. of the estimated expenditure under all major heads on works and repairs (excepting those of the Lloyd Barrage and Canals Construction), and treating the remainder as the establishment charges of the Lloyd Barrage Canals Construction Project. But it was found that the figures worked out in the accounts on the basis of a *pro rata* distribution under the several major heads varied very greatly from those provided in the Budget on the above basis. Therefore, in order to bring the Budget figures closer to the actuals, it was decided that, with effect from the year 1934-35, ordinary establishment charges under all the Provincial Major Heads concerned should be provided on a *pro rata*, instead of on the percentage basis, except in the case of the Central Heads, in which they should continue to be provided at a percentage rate. It was also decided that special establishments should continue to be provided under the heads to which the cost of the works on which they are employed is debitable.

165. *Tools and Plant.*—The total estimate is based on the actual requirements of the local officers. As a rate of 3 per cent. has been prescribed for recovery in respect of works carried out for other Governments and local bodies, etc., the budget provision for ordinary tools and plant chargeable to such works is made at that rate and the residue is distributed over all heads, including "50—Civil Works", in proportion to the estimated outlay on works and repairs under those heads.

166. *Grants-in-aid.*—With effect form 1939-40, 6/7th share of expenditure on District Local Board roads is treated as "Grant-in-aid" for the purpose of accounting. Accordingly the District Local Board roads are shown separately under the head "Grants-in-aid—Central Road Fund" and not under "Communications" as in the budgets for the years prior to 1940-41. In addition to this 6/7th share of expenditure, 28 per cent. of that expenditure otherwise recoverable from those bodies is treated as "Grants-in-aid—Ordinary".

54.—FAMINE.

Expenditure.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
A—Famine Relief	34	50	90	40
B—Transfers to Famine Relief Fund	...	...	...	...
Total ...	34	50	90	40

167. The relief measures started on account of famine conditions in the Thar Parkar district have to be continued longer than anticipated; besides, some expenditure has been incurred on account of relief work necessitated by breaches in canals in the Upper Sind Frontier district. The budget estimate of 50 had, therefore, to be increased to 90.

On account of the uncertain conditions prevailing in the Thar Parkar district, a provision of 40 has been made in the next year's budget estimate.

XLIV AND 55.—SUPERANNUATION.

Revenue.

——	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Contributions for pensions and gratuities ...	87	85	88	94
Miscellaneous	3	...	...	...
Receipts in England	1	...	...	...
Total ...	91	85	88	94
Deduct—Refunds	—1	—1	...	—1
Total ...	90	84	88	93

Expenditure.

——	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Superannuation and retired allowances	18,24	17,93	18,55	18,95
Equated payments of commuted value of pensions transferred from capital (outside the revenue account).	...	...	...	...
Compassionate allowances	6	6	7	7
Gratuities	4	4	5	4
Contribution for pensions and gratuities of officers of joint cadre establishment	1,60	1,66	1,70	1,75
Pensions for distinguished and meritorious services or for political considerations	3	3	3	3
Donations to Provident Funds	2	2	1	1
Government contribution payable under the Indian Civil Service Family Pension Rules	1	1	1	1
Covenanted Civil Service	13	13	13	13
Charges in England	35	43	44	47
Deduct—Pensionary charges transferred to Commercial Departments	—1,39	—1,33	—1,34	—1,42
Total ...	19,09	18,98	19,65	20,04

Revenue.

168. *Contributions for pensions and gratuities.*—Recoveries of pension contribution from foreign bodies (*e.g.*, Indian States, Local Bodies, etc.) in respect of Government servants lent to them and those in respect of the employees of Local Boards and Municipalities to whom Government pay pensions (*e.g.*, Primary School Teachers of Local Bodies) are credited to this head. The increase in the revised estimate of 1940-41 as compared with the budget estimate of that year represents the pension contribution recoverable from the Government of India for war establishment. Further increase in the budget estimate of the next year is attributable to the increase in the strength of the war establishment and consequent increase in the contribution recoverable, partially counterbalanced by a decrease in the pension contribution recoverable from local bodies who have started Provident Fund schemes for their employees.

Expenditure.

169. *Superannuation and retired allowances.*—The bulk of the expenditure on pensions appears under this minor head. It includes the actual cost of pensions in respect of all services except those for which separate minor heads exist (*e.g.*, Covenanted Civil Service Pensions). Under paragraph 14 of the second schedule to the Government of India (Constitution of Sind) Order, 1936, the total pensionary charges paid by the Bombay and Sind Governments in respect of service rendered under the Government of Bombay, before the 1st April 1936, are to be apportioned between the two Governments in the ratio of 85:15. In order to effect this division, it has been decided that the total expenditure incurred every month at places outside the Provinces of Bombay and Sind and in England on pensions sanctioned before the 1st April 1936, should be debited, in the first instance, to the Government of Bombay, and that the expenditure in Bombay and Sind on similar pensions should be debited, to begin with, to the Government in whose jurisdiction the pension is drawn. The excess over 85 per cent. of the total pensionary charges initially debited to the Bombay Government in every month is being passed on to the Sind Government. The expenditure debited to this minor head, therefore, includes the amount paid out from Sind Treasuries as well as the debits on account of the excess over 85 per cent. passed on by the Government of Bombay.

The increase in the revised estimate of the current year is based on the progress of current actuals and the budget estimate of 1941-42 is based on the progress of past actuals and allows for the normal increase.

170. *Compassionate allowances.*—The expenditure booked under this head is on account of (*a*) compassionate allowances to persons removed from Government service for misconduct, inefficiency or insolvency, (*b*) miscellaneous allowances and rewards which include wound and injury pensions and (*c*) Compassionate Fund Allowances (recurring) for the relief of families of Government servants dying prematurely.

171. *Gratuities.*—This head includes expenditure on ordinary gratuities paid in lump to Government servants, and Compassionate Fund gratuities for the relief of the families of Government servants dying prematurely.

172. *Contribution for pensions and gratuities of officers of joint cadre establishment.*—The increase in the revised estimate is mainly on account of the provision for pension contribution for one additional I. M. S. Officer posted to Sind. The further increase in the budget estimate of the next year is on account of pension contribution for the Deputy Inspector-General of Police, Sind, whose post has been sanctioned recently.

173. *Donations to Provident Funds.*—The head includes expenditure on account of contributions to (*i*) Special Provident Fund of the officers on contract and (*ii*) the Indian Civil Service (Non-European members) Provident Fund.

174. *Government contribution payable under the Indian Civil Service Family Pension Rules.*—The provision under this head represents the Government contribution to pensions drawn by widows and children of the subscribers to the Indian Civil Service Family Pension Fund, residing in India.

175. *Charges in England.*—This head includes expenditure on account of (*i*) pensionary charges expected to be incurred in England in respect of pensions sanctioned by this Government from the 1st April 1936 and (*ii*) Government contribution towards pensions under the Indian Civil Service Family Pension Fund Rules.

176. *Deduct—Pensionary charges transferred to Commercial Departments.*—The pensionary liability of the Irrigation Department has been taken in reduction of the expenditure under this head by transfer to the relevant irrigation heads, *viz.* "XVII", "18" and "68".

55-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.

Expenditure.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Amount transferred from the head "83—Payments of Commuted Value of Pensions"	2,19	2,05	2,75	2,40

177. The debit under this head, as the head itself indicates, represents the transfer to this head of as much expenditure under "83—Payments of Commuted Value of Pensions" as is found possible to meet from the revenues of the current year.

In the current and the following years, it is proposed to meet the entire expenditure on commutation of pensions from ordinary revenues and the provision has been made accordingly.

XLV AND 56.—STATIONERY AND PRINTING

Revenue.

—	Accounts, 1939-40.	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42.
Stationery Receipts	1	1	1	1
Sale of Gazettes and other publications ...	5	5	5	5
Other Press Receipts	19	14	18	14
Total ...	25	20	24	20
Deduct—Refunds	—4	...	...	...
Total ...	21	20	24	20

Expenditure.

—	Accounts, 1939-40.	Budget Estimate, 1940-41	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
I.—Stationery—				
Stationery Offices and Stores	...	...	4	3
Purchase of Stationery Stores	1,49	1,65	1,82	1,83
Deduct—Value of Stationery supplied to other Governments and paying Departments. ...	—2	—1	—3	—1
II.—Printing—				
Government Presses	1,40	1,48	1,48	1,51
Printing at private presses	4	4	2	3
Cost of printing work done by other Governments .	64	75	65	71
Deduct—Cost of printing work done for other Governments and paying Departments. ...	—6	—7	—8	—8
Charges in England	11	11	12	4
Total ..	3,60	3,95	4,02	4,06

Revenue.

178. *Other Press Receipts.*—This is a fluctuating item. The revised estimate is based on the progress of current actuals.

Expenditure.

179. *Stationery Offices and Stores.*—This is a new head opened with effect from the current year. Provision for the current year for the stationery offices and stores which was included under "Government Presses" in the budget estimate, has now been shown under this head.

180. *Purchase of Stationery Stores.*—The increase in the revised estimate as well as in the next year's budget estimate as compared to the budget estimate of the current year is due to opening of certain new offices and increase in the prices of the stores on account of war conditions.

181. *Deduct—Value of stationery supplied to other Governments and paying Departments.*—The increase in the revised estimate as compared to the budget estimate of the current year is due to the adjustment during the current year of the cost of stationery articles supplied to the paying Departments in 1939-40.

182. *Printing at private Presses.*—The provision represents the cost of printing the Assembly proceedings at private presses as it could not be done by the Government Press without detriment to other Government work.

183. *Cost of printing work done by other Governments.*—The provision under this head represents the charges payable to the Government of Bombay for the printing of standard forms etc. at their presses. The reduction in the revised estimate is based on the progress of current actuals. The increase in the next year's budget estimate as compared to the current year's revised estimate is based mainly on the average of past actuals.

184. *Charges in England.*—The decrease in the next year's estimate as compared to the budget and revised estimates of the current year is due to the fact that only a small number of articles urgently required have been indented for, owing to the situation caused by the war.

XLVI AND 57.—MISCELLANEOUS.

Revenue.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Unclaimed deposits	37	25	38	30
Sale of old stores and materials	1	1	...	...
Fees for Government audit	4	4	5	4
Other fees, fines and forfeitures	3	2	3	3
Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas	30	60	50	50
Recoveries of overpayments ...	18	5	21	10
Collection of payments for services rendered ...	7	4	4	5
Miscellaneous	95	46	2,03	2,16
Total ...	1,95	1,47	3,24	3,18
Deduct—Refunds	—16	—15	—7	—10
Total ...	1,79	1,32	3,17	3,08

Expenditure.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Cost of books and periodicals	...	...	1	...
Donations for charitable purposes	29	6	9	9
Special Commissions of Enquiry	3	...	5	...
Petty Establishments	...	...	...	...
Irrecoverable temporary loans and advances written off	1	2	2	2
Contributions	2,65	3,10	3,06	2,70
Miscellaneous Durbar charges	...	2	5	2
Miscellaneous and unforeseen charges ...	1,57	77	2,43	2,10
Charges in England	2	4	4	5
Total ...	4,57	4,01	5,75	4,98

Revenue.

185. *Unclaimed Deposits, Recoveries of Overpayments and Refunds.*—These are fluctuating items and the revised estimates have been based on the progress of current actuals.

186. *Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas.*—The estimate under this head represents the amount transferred from the deposit account of grants from the Central Government for the economic development and improvement of rural areas against the expenditure incurred under the head "25—General Administration" on the connected schemes.

187. *Miscellaneous.*—The increases in the revised estimate of 1940-41 and in the budget estimate of 1941-42 as compared with the budget estimate of the current year represent increased receipts anticipated from cattle pounds, ferry tolls and sand and quarry fees. These receipts are being treated as revenues of this province from 1939-40 under paragraph 4(a) of the India and Burma (Transitory Provisions) Order, 1937.

Expenditure.

188. *Cost of books and periodicals.*—The expenditure under this head represents the Sind Government's share of the total cost of the unofficial publications and newspapers supplied to the High Commissioner for India.

189. *Donations for charitable purposes.*—The increase in the revised estimate and in the budget estimate for the year 1941-42 as compared with the current year's budget estimate is mainly on account of increased grant to the Karachi Childrens' Welfare Society.

190. *Special Commissions of Enquiry.*—The revised estimate for 1940-41 represents the provision in respect of (*i*) the Advisory Board under section 35 of the Indian Electricity Act, and (*ii*) the Court of Enquiry, Sukkur Riots.

191. *Contributions.*—The reduction in the revised estimate as compared with the current year's budget estimate is mainly due to the fact that the amount of the "Guarantee to the telegraph office for taluka headquarter, telegraph lines, trunk telephone lines, etc.," was less than that provided for in the current year's budget estimate. The decrease in the budget estimate for 1941-42 as compared with the current year's budget estimate is mainly due to the absence of provision for the "Guarantee to the Railway Board, against loss in working of the Khadro-Nawabshah Railway" as the Government of India do not anticipate any loss in working that railway.

192. *Miscellaneous Durbar charges.*—The increased provision for the revised estimate is due to the fact that two Durbars are proposed to be held.

193. *Miscellaneous and unforseen charges.*—The increase in the revised estimate of 1940-41 over the sanctioned estimate of the year represents the provision made mainly for payments to Local Bodies on account of cattle pounds, ferry tolls and sand and quarry fees due to anticipated increased receipts, *vide* paragraph 187 above, and for relief measures in connection with Sukkur riots, partially counterbalanced by a reduction under "Expenditure in connection with Air Raid Precautions Measures" which will be borne by the Government of India. The next year's estimate does not include any provision on account of relief measures in connection with Sukkur riots.

XLIX.—GRANTS-IN-AID FROM CENTRAL GOVERNMENT.

Revenue.

——	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Grants-in-aid from the Central Government ...	1,05,00	1,05,00	1,05,00	1,05,00

194. Under paragraph 9 of the Government of India (Distribution of Revenues) Order, 1936, a subvention is made by the Central Government to enable the Province to tide over the period during which the money taken for the Lloyd Barrage is repaid. The annual subvention fixed for the years 1938-39 to 1946-47 is Rs. 1,05 lakhs.

L.—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.

Revenue.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
L.—Miscellaneous Adjustments between the Central and Provincial Governments ...	12	15	7	6

195. The receipts under this head represent the fees, etc., realised under the Petroleum and Explosives Acts and the Carbide of Calcium Fees Rules. Such receipts are to be retained by the Provincial Governments as payment for the agency functions carried out by them in this connection on behalf of the Central Government.

LI.—EXTRAORDINARY RECEIPTS.

Revenue.

——	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Sale of land	85,60	65,40	80,70	75,60
Sale of other Government assets ...	..	...	...	...
Other items	...	...	...	...
Total ...	85,60	65,40	80,70	75,60
Deduct—Refunds	—49	—40	—70	—60
Total ...	85,11	65,00	80,00	75,00

196. *Sale of land.*—The estimate under this head represents the anticipated receipts from the sale of Barrage lands. The increase in the current year's revised estimate as compared with the sanctioned estimate is based on the progress of current actuals. The budget estimate of 1941-1942 has been framed on a conservative basis in view of the uncertainty of the continuance of the present level of the prices of agricultural commodities.

197. *Refunds.*—The provision under this minor head is in respect of refunds of the deposits received in advance on account of sales of Barrage lands in cases in which the sales are not subsequently sanctioned. This is a fluctuating item.

68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE.

Expenditure.

198. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head '68'. The capital expenditure on the works may be defrayed from general revenues of the year, or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc., but the major head '68' is intended to include only expenditure incurred from sources outside the revenues of the year, and for this reason provisions made from ordinary revenues of the year are deducted in lump from the gross provision under this head and are shown under separate head '19'.

199. The budget and revised estimates for 1940-41 with the actuals for 1939-40 and the budget estimate for 1941-42 are shown below:—

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Lloyd Barrage and Canals Construction:—				
Expenditure excluding interest charges met from loan funds	5,36	12,13	8,80	7,38
Interest charges to be met from loan funds ...	−33,20	−6,91	−40,02	−31,72
Total ...	−27,84	5,22	−31,22	−24,34
Works other than the Lloyd Barrage and Canals Construction in Sind	8,16	11,60	18,15	23,79
Grand Total ...	−19,68	16,82	−13,07	−55

200. In connection with the Lloyd Barrage and Canals Construction Project, a separate note is printed hereunder. So far as other works are concerned, the revised estimate for 1940-41 when compared with the budget estimate, shows an increase of 6,55 which is mainly due to the commencement during the current year, of certain new irrigation works which have been found necessary for the improvement of the irrigational facilities in Lower and Upper Sind.

201. The budget estimate of 23,79 for 1941-42 for capital expenditure on works other than the Lloyd Barrage and Canals Construction Project, shows an increase of 12,19 in comparison with the budget estimate for 1940-41.

202. Capital expenditure under the head '68' is on account of works in connection with the Lloyd Barrage and Canals Construction Project and other works, as shown in the above table. The total provision for works other than the Lloyd Barrage Project for 1941-42 is made up as under:—

—	Votable.	*Charged.*	Total.
Works	18,39	...	18,39
Establishment including pensionary charges	4,37	*76*	5,13
Tools and Plant	17	...	17
Charges in England	2	*8*	10
Deduct—Receipts on capital account	...	...	...
Total ...	22,95	*84*	23,79

NOTE ON THE BUDGET OF THE LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT FOR THE YEAR 1941-42.

203. The Barrage and Canals have been in operation since the commencement of the kharif season of 1932 and the main works have all been completed. The works still remaining to be carried out are those in connection with the running of the canals which had perforce to be postponed until the canals were actually working. Except for drainage works they are comparatively small, but being numerous, they total up to a considerable amount. A few points which deserve mention are dealt with below :—

204. The entire scheme consists of the following units :—

(*a*) Barrage and Head Regulators of Canals.

(*b*) Seven canals noted below :—

On the Left Bank.	On the Right Bank.
(1) Rohri Canal.	(5) North-Western Canal.
(2) Eastern Nara System.	(6) Rice Canal.
(3) Khairpur Feeder East.	(7) Dadu Canal.
(4) Khairpur Feeder West.	

(*c*) Manchar Drainage Scheme, and

(*d*) Flood Protective Bund to protect the Right Bank area.

(*a*) *Barrage and Head Regulators.*

205. All works have been completed. A new approach channel for exclusion of silt from the Right Bank Canals is in progress.

(*b*) *Canals.*

206. These have also been completed in their main features. Only a few items remain.

Remarks with regard to particular items are made below :—

B.—Land.—The work of acquisition of land has been practically completed, except for that required for water-courses.

K.—Buildings.—The construction of several buildings had been held in abeyance till the expenditure already incurred on buildings and the amount of all requirements was definitely known. This was finally settled in 1935-36 and the construction of necessary buildings was started. They comprise small buildings such as Darogas' landhis, Signallers' quarters, etc.

Distributaries.—Remodelling of the Rice channels is being continued. Construction of certain new distributaries and extensions of certain existing distributaries are proposed to facilitate irrigation.

Drains.—The construction of drains in canal areas has not yet been taken in hand. Preliminary surveys have been completed and works provided where necessary. Further schemes have been held in abeyance.

Detailed investigations in water-logged areas and observations of sub-soil water levels in observation pipes will continue. Some experiments are also in progress.

Water-courses.—Construction of water-courses continues along with the sale and leasing of Nakabuli lands.

(c) *Manchar Drainage Scheme.*

207. The main object of this scheme is to divert and drain off flood water which comes down from the hills, and to deal effectively with sub-soil and surface water in the surrounding irrigated areas. It comprises of the following works :—

(1) A new cut from the Manchar Lake to the river with a regulator.

(2) The widening and deepening of Aral Manchar and providing a regulator.

(3) Containing banks round the Manchar Lake to prevent accumulated water from spreading to the canal areas.

These works have been completed. For the protection of the Right Bank area from floods [*vide* (*d*) below], the following works have also been found necessary :—

(1) Flood Protective Bund.

(2) Nara Valley Drain.

(3) Constructing a masonry or boulder groyne to divert the flood water of Gaj Nai.

(d) *Flood Protective Bund.*

208. This line of bund has been constructed on the western boundary of the Right Bank irrigated areas which have hitherto been subjected to flooding by hill torrents from the Khirtar hills. The work has been completed.

(2) *Nara Valley Drain.*—There is a natural depression bordering the Right Bank track along which a channel is excavated to drain off water collected in the Mirokhan reservoir or spill from the irrigated area. A low level drain in the main channel is provided. It may be noted, however, that these channels were primarily intended to drain off the flood water, but later on it was decided that the same valley should be utilized for the drainage of the surface and sub-surface water of the Right Bank irrigated areas by remodelling the low level drain excavated in the bed of the Main Nara Valley Drain and also by remodelling where necessary the masonry structures constructed. The work has been completed.

(3) *Diversion of Gaj Nai Floods.*—Works necessary for the scheme of diversion of hill torrents from the Gaj Nai had been completed, but extensions and raising of some works were found necessary by experience. These have been completed.

ACCOUNTS.

Amalgamation of the old Sind Canals with the Lloyd Barrage Canals.

209. The Lloyd Barrage and Canals Construction Scheme largely supplants the inundation system of irrigation in Central Sind and commands areas which the old systems of irrigation could not properly command. In some cases entire areas formerly dependent on the old systems receive water for irrigation from the new Barrage canals. In the case of the Eastern Nara System, Dad, Nasrat, etc., the old canals have been used for carrying the Barrage supplies, while in the case of the Ghar, Western Nara, Great Marakh, etc., the old canals have been entirely abandoned except for short lengths. In other cases the Barrage Scheme takes over the irrigation of parts of the areas commanded by the old systems as in the case of the Fuleli, Begari, Sind Canals, etc. These systems are said to be partially merged.

In order to arrive at the correct figures of revenue earned on the capital invested, it has been decided by the Government of India in consultation with the Auditor-General, that with effect from 1936-37, the capital cost of the abandoned or merged canals should be added to the capital cost of the new canals and that administrative accounts should be prepared for the combined system.

Where the merger has been only partial, a share of the capital outlay of each canal in the ratio of the irrigated area transferred to the command of the Barrage canals has been added to the capital of the Unified System. The revenue having been consolidated, no deduction is to be made from them on account of pre-Barrage net revenue from the abandoned or merged canals in the Barrage Zone. Interest actually payable on the transferred capital figures on the expenditure side.

The figure of the capital cost of the old canals now merged with the Barrage canals will remain constant as it cannot now change.

A foot-note has been incorporated in the administrative accounts containing the information noted in the margin in respect of the canal units noted below :—

(i) Total Capital invested—Direct and Indirect.
(ii) Gross Receipts—Direct and Indirect.
(iii) Working Expenses—Direct and Indirect.
(iv) Net Revenue.
(v) Percentage return on the total Capital outlay.
(vi) Total interest charges for the year.
(vii) Total area irrigated.

(*a*) Lloyd Barrage Canals including affected canals.

(*b*) Old canals affected, grouped as a whole.

(*c*) Lloyd Barrage canals excluding old canals affected.

Bunds in Lower and Middle Sind.

210. Following an expert enquiry, the Government of India decided in 1934 that the necessity for the raising of the bunds in Lower and Middle Sind was undoubtedly due to the construction of the Lloyd Barrage canals and that, in consequence, the expenditure involved on this work should be debited to the Lloyd Barrage Project. It has also since been decided that the net revenue from the canals which have been, as shown above, merged in the Lloyd Barrage Unified System should go to the Project and that in order to make good the loss of this amount to non-Barrage revenues almost equal annual maintenance charges of these bunds formerly met from non-Barrage revenues should be debited to the Barrage.

Receipts.

211. The scheme commenced to earn revenue from the year 1932 and receipts on account of the share of consolidated revenue are classified under the head "XVII". Receipts on account of land sales are credited to the head "LI.—Extraordinary Receipts". The realisation from land sales to end of 1939-40 is Rs. 4,83,90,878. It is expected that it will be about Rs. 80 lakhs and Rs. 75 lakhs, during 1940-41 and 1941-42 respectively. The receipts on the following items are treated as receipts on capital account under the head '68' and are shown as 'Charged' from the year 1938-39, as a result of the decision of the Government of India to utilize all receipts on capital account for the service of the Barrage debt.

Disposal of plant.—Machinery of considerable value had been purchased for the construction of the Barrage works and after their completion most of this machinery and plant became available for sale. In 1932, a Special Officer was employed for the disposal of this surplus machinery and stores. His appointment was, however, abolished in April 1935, and after that the work was done by a Sub-Divisional Officer who was attached to the Mechanical Division and later on to the Barrage Division. The post of the Sub-Divisional Officer has since been abolished and the disposal work is now done by the Executive Engineer, Barrage Division. The total anticipated realisation from the sale of plant as estimated at present is Rs. 40·15 lakhs. The total amount realised up to 31st March 1940, was Rs. 38·86 lakhs. Rs. 0·85 lakh are expected to be realised in 1940-41. No recovery is anticipated during 1941-42 as the progress of the sale of the remaining items now-a-days is slow in comparison to that in the earlier years, because the remaining plant is of the kind for which no ready market exists.

Nasirabad Tahsil.—The south-western area of Nasirabad Tahsil in British Baluchistan is irrigated by the Khirtar Branch of the North-Western Canal taking off from above the Barrage at Sukkur, and the Government of India have therefore agreed to bear—

(1) a share of the cost of construction of the North-Western Canal, the Barrage and Head Regulators;

(2) a share of the cost of the two auxiliary works, constructed for protecting the southern and western areas commanded by the Right Bank System of the Barrage Canals, *viz.*, the Manchar Drainage and the Flood Protective Bund Schemes ;

(3) a share of the cost of the Sind Protective Bund Scheme consisting of the work of raising and strengthening the river bunds in Lower and Middle Sind, a work necessitated by the construction of the Barrage ;

(4) a share of the cost of maintenance of the Lloyd Barrage and Canals Construction Scheme with its auxiliary works calculated at an over-all uniform single percentage.

The recoveries on account of items (1) to (3) above amount to about Rs. 1,08 lakhs up to the end of the year 1939-40 and have been utilised in reduction of the Barrage debt. An amount of Rs. 35 thousands is expected to be recovered in 1940-41 and Rs. 16 thousands in 1941-42. The recovery on account of item (4) up to 1939-40 amounts to about Rs. 14·34 lakhs of which Rs. 10·52 lakhs has been adjusted as recovery of expenditure under 'XVII—Direct Receipts' and the balance Rs. 3·82 lakhs as reduction of expenditure under XVII—Deduct—Working Expenses. It is expected that Rs. 1.91 and Rs. 1.64 lakhs will be credited in 1940-41 and 1941-42, respectively.

Share of the cost of the Barrage to be paid by the Khairpur State.—An arbitrator has been appointed to decide the question of recovery from the Khairpur State of its share of the cost of the Barrage and pending the decision, the Durbar has paid Rs. 2½ lakhs in 1936-37; and Rs. 2 lakhs in 1937-38 and Rs. 1 lakh in 1938-39 on account without prejudice. A sum of Rs. 7,38,591 being the cost of land acquired from the State has been similarly adjusted in the accounts for 1938-39. (Total Rs. 12,88,591).

Recovery of the cost of water-courses.—According to the Bombay Irrigation Act, 1879, as modified by Bombay Act, XV of 1933, the expenditure on water-courses, etc., is recoverable from all Zamindars. The bills of demands have been handed over to Khatedars and the recoveries are in progress.

Expenditure.

212. An abstract showing the total probable expenditure (direct charges) which will be incurred to the end of 1941-42 on the project is attached at the end of this note.

The expenditure includes outlay on the following items :—

Works.—Includes the cost of land, the staff charged to works, the expenditure on sub-rectangulation and that on the working of the dragline machines, surveys for drainage works, pipe and well, sub-soil water level observations in pipes and wells.

Establishment.—This item includes the estimated *pro rata* share of the ordinary establishment charges debitable to the project and the estimated cost of special establishments employed specially on the project.

Tools and Plant.—This item represents the special tools and plant and the *pro rata* charges expected to be debited to the project out of the total expenditure on ordinary tools and plant.

Suspense.—Under this head provision is made for clearing the suspense balances by adjusting the value of stock issued to works.

Figures of Expenditure.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Works	7,06	9,63	10,30	8,13
Establishment including pensionary charges ...	3,00	4,10	3,66	3,33
Tools and Plant	1	3	8	7
Suspense	1	...	—1,25	...
Deduct.—Receipts on capital account	—4,99	—1,63	—3,99	—4,25
Charges in England	27	...	...	10
Total ...	5,36	12,13	8,80	7,38
Interest charges—				
(*a*) met from loan funds	...	...	...	...
(*b*) met from refund of Customs Duty ...	...	...	...	...
*(*c*) met from receipts from Barrage land sales	85,11	65,00	80,00	75,00
*(*d*) met from anticipated additional net revenue from the Barrage Unified System ...	73,48	66,17	83,50	77,65
(*e*) write back from '68' of interest capitalised in the past now met from excess net revenue	—33,20	—6,91	—40,02	—31,72
(*f*) met from capital receipts	...	...	...	...
Total ...	1,25,39	1,24,26	1,23,48	1,20,93
GRAND TOTAL ...	1,30,75	1,36,39	1,32,28	1,28,31

* These amounts have been provided under the head "17—Interest".

213. Considering the figures exclusive of interest charges, there is a decrease of 3,33 in the revised estimate as compared with the budget estimate for 1940-41 as shown below :—

	Increase (+) Decrease (–)
Works	+ 67
Establishment including pensionary charges ...	— 44
Tools and Plant	+ 5
Suspense	—1,25
Receipts on capital account	—2,36
	—3,33

Works.—The increase of 67 is mainly due to accelerated progress on the work of excavating Nihchal (Daro) Branch *ex* Pinyari Canal.

Establishment.—The decrease is due to re-distribution of these charges on a *pro rata* basis.

Suspense.—The decrease (minus provision in the revised estimate) is partly due to credit on account of issue of 'Stock' to works, and partly due to transfer of closing balance from the head '68'—Lloyd Barrage and Canal Construction Project to the head '50—Civil Works' on account of change in classification of works in the Mechanical Division.

Receipts on Capital Account.—The increase (2,36) is due to more recovery of the cost of water-courses, anticipated during the year than that originally estimated and a sum of 85 anticipated on sale of surplus plant.

Budget Estimate for 1941-42.

214. The decrease of 4,75 in the budget estimate for 1941-42 as compared with that for 1940-41 is due to the reduction in works expenditure and anticipated increase in recovery of cost of water-courses from Zamindars.

Works.—The works provision of 8,13 for 1941-42 is made up of 8,09 for the Lloyd Barrage and 4 for bund works in Middle and Lower Sind. The provision for the Lloyd Barrage is sub-divided into the following sub-heads :—

Sub-heads.	
1.—Head Works	2,85
2.—Main Canals and Branches	19
3.—Distributaries	1,81
4.—Drainage and Protective Works ..	33
5.—Water-courses	99
6.—Special Tools and Plant	16
7.—Losses on stocks	..
Protective Bund System in Sind ..	4
Work-charged establishment employed under the Revenue Officer	1,76
Total ..	8,13

The following remarks relate to the more important items :—

1.—*Head Works.*—The provision is made for the construction of the new approach channel in the river for exclusion of silt from the Right Bank Canal System.

3.—*Distributaries.*—The provision is mainly made for the completion of the remaining distributaries, construction of modules and culverts and the remodelling and extension of channels.

4.—*Drainage and Protective Works.*—The provision under this head is for investigations being carried out by the Development and Research Division in connection with drainage problems, and on the construction of regulators over Manchar Drain.

5.—*Water-courses.*—The provision is for constructing water-courses in lands which are being sold or leased.

Establishment including Charges in England (3,43) *and Tools and Plant* (7).—The provisions for ordinary Establishment and Tools and Plant have been arrived at on a *pro rata* basis.

Receipts on capital account (4,25).—The provision is made up of—

(*a*) anticipated realizations from sale of plant (Nil),

(*b*) recoveries from the Government of India on account of expenditure in Nasirabad Tahsil (16),

(*c*) miscellaneous receipts including receipts on account of adjustment of the cost of land under water-courses acquired by credit system (9),

(*d*) recovery of the cost of water-courses from Zamindars (4,00).

These receipts are utilised towards the repayment of outstanding debt.

215. The distribution of the total provision (7,38) for the project for 1941-42 between Voted and Charged is as under :—

——	Votable.	*Charged.*	Total.
Works	8,13	...	8,13
Establishment including pensionary charges	2,60	*73*	3,33
Tools and Plant	7	...	7
Suspense	...	...	...
Deduct—Receipts on capital account	...	*—4,25*	—4,25
Charges in England	...	*10*	10
Total ...	10,80	*—3,42*	7,38

Abstract showing the total expenditure (direct charges only) incurred to end of 1939-40 and probable expenditure in 1940-41 and 1941-42 on the Lloyd Barrage and Canals Construction Project.

Main head.	Sub-head.	Amounts as provided in the 2nd Revised Recapitulation, as subsequently modified, *vide* G.R. (P.W.D.) No. 187-A; dated 23-4-1936.	Amount of sanctioned detailed estimates.	Outlay.		Budget for 1941-42.		
				Actual to end of 1939-40.	Probable during 1940-41.	Works in progress.	Works not commenced.	Total.
1	2	3	4	5	6	7	8	9
Lloyd Barrage and Canals Construction.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	I—WORKS.							
	Barrage and Head Regulators ...	5,21,18,000	6,38,05,235	5,30,27,351	5,53,000	3,00,000	...	3,00,000
	Rohri Canal System	5,74,64,000	5,60,16,027	4,99,98,546	16,400	17,200	...	17,200
	Eastern Nara System	2,26,58,000	2,21,94,585	2,08,80,758	39,700	22,650	13,525	36,175
	Right Bank Canal System	4,72,97,000	4,42,37,503	4,18,68,180	2,18,400	1,53,800	1,15,825	2,69,625
	Manchar Drain and Regulator ...	26,10,000	24,98,386	24,89,465	9,700	10,000	...	10,000
	Flood Protective Bund Scheme ...	62,45,000	56,43,190	52,11,631	—100	...	...	...
	Suspense	...	...	11,433	...	...	...	...
	Sub-Rectangulation and Revenue Officer's Work-charged Establishment ...	...	...	1,90,802	1,81,500	1,75,500	...	1,75,500
	Protective Bund System in Sind ...	33,00,000	9,97,206	8,68,400	11,900	4,000	...	4,000
	Total—Works ...	19,16,92,000	19,53,92,132	17,45,46,566	10,30,500	6,83,150	1,29,350	8,12,500
	II—ESTABLISHMENT ...	2,88,13,000	...	3,70,13,298	3,66,100	3,42,900	...	3,42,900
	III—TOOLS AND PLANT ...	28,93,000	...	23,75,518	7,800	7,400	...	7,400
	IV—SUSPENSE ...	...	...	1,26,883	—1,25,000	...	...	...
	Deduct—Receipts on Capital Account ...	—2,78,11,000*	...	—1,74,73,080	—3,99,300	—4,24,900	...	—4,24,900
	Deduct—Share of cost of Barrage payable by Khairpur State	—26,31,000	...	—12,88,591	...	...	...	...
	For Rounding	...	...	...	—100	+50	+50	+100
	GRAND TOTAL ..	19,29,56,000	19,53,92,132	19,53,00,594	8,80,000	6,08,600	1,29,400	7,38,000

		Rs. in lakhs.
*(1) Salvage value		74·76
(2) Recoveries on account of cost of—		
(*a*) Water-courses	186·89	
(*b*) Rectangulation	16·46	203·35
Total		278·11

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81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.

——	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Expenditure	12	27	1	...

216. The decrease of 26 in the revised estimate as compared with the budget estimate for 1940-41 is due to the following :—

(i) the work of "planting trees along Queen's road, etc." is not likely to be executed this year as the estimate for the same has been received from the Karachi Municipal Corporation too late for sanction

and (ii) *pro rata* distribution of establishment charges.

217. There still remain some items of work in connection with the development of the Artillery Maidan, Karachi, but they cannot be carried out until a decision with regard to the location of various Government offices on this Maidan has been reached.

82.—CAPITAL ACCOUNT OF OTHER PROVINCIAL WORKS OUTSIDE THE REVENUE ACCOUNT.

——	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Acquisition of properties in connection with the development of the Artillery Maidan, Karachi, including advertisement charges.	32	1	37	1
Establishment	1	1	1	1
Deduct—Receipts of a capital nature ...	−1,86	−50	−1,60	−2,06
Refunds	...	1	1	1
Total ...	−1,53	−47	−1,21	−2,03

218. The development of the Artillery Maidan, Karachi, has necessitated the acquisition of some properties, as the development scheme cannot be properly proceeded with otherwise. It has become necessary to acquire certain private buildings which were allowed to be constructed by the Cantonment Authorities on certain terms when the Maidan was in their charge. Under the terms of the Cantonment leases, Government have the power of resumption at any time on giving the stipulated notice and paying the value of such buildings, the value being fixed by a committee of arbitration. The receipts on account of the sale of plots etc., are taken towards reduction of expenditure.

The increase of 36 in the revised estimate for 1940-41 under 'Acquisition of properties etc.,' represents the additional payment of compensation for acquisition of plots during the year, and that of 1,10 under 'Receipts of a Capital nature' is due to the fact that the demand for plots was greater than anticipated. The budget estimate for 1941-42 for the major head has been placed at—2,03 in view of the anticipated increase in the sale of plots.

83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Payments of commuted value of pensions ...	2,19	2,05	2,75	2,40
Deduct—				
(*a*) Amount financed from ordinary revenues ...	—2,19	—2,05	—2,75	—2,40
(*b*) Capital portion written back to revenue ...	...	...	...	...
Total ...	...	...	...	...

219. All payments on account of commutation of pensions are booked under this capital major head, in the first instance, and such portion of the expenditure recorded thereunder, as it may be decided to finance from revenue, is transferred at the end of the year to the head "55-A—Commutation of pensions financed from ordinary revenues" (See paragraph 177 under "55-A"). The balance will be written back to revenue in varying instalments within a maximum period of 15 years. Such portion of the outstanding debit, if any, under this head, as may be found possible to meet from the revenue of a year, is debited to the head "55—Superannuation allowances and pensions" by relief to this major head.

220. *Payments of commuted value of pensions.*—The increase in the revised estimate of 1940-41 as compared with the budget estimate of that year is based on the progress of actuals. The budget estimate for 1941-42 is based on past actuals and progress of actuals of the current year.

221. *Deduct—Amount financed from ordinary revenues.*—See paragraph 177 under the head "55-A—Commutation of pensions financed from ordinary revenues".

DEBT DEPOSITS AND ADVANCES.

Receipts.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Public Debt.				
A—Debt raised in India—				
Loans from the Central Government ...	...	...	...	...

222. It has not been found necessary to make any provision for fresh borrowing during the current or the next year. The following table shows the balance of loan savings at the end of 1941-42:—

—	Balance of loan savings on 1st April 1940.	Revised estimate of expenditure during 1940-41.	Estimated balance of loan savings on 1st April 1941.	Budget estimate of expenditure during 1941-42.	Estimated balance of loan savings on 31st March 1942.
Lloyd Barrage	13,44	12,79	65	11,63	−10,98
All other purposes	−14,90	18,16	−33,06	23,79	−56,85
Total ...	−1,46	30,95	−32,41	35,42	−67,83

223. The expenditure of 30,95 and 35,42 during 1940-41 and 1941-42 respectively will be met from the general balances of the Province.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Unfunded Debt.				
State Provident Funds—				
(i) General Provident Fund	10,46	11,13	11,25	11,35
(ii) Contributory Provident Fund	3	8	6	6
Total ...	10,49	11,21	11,31	11,41

224. The Contributory Provident Fund is intended for officers recruited on contract, whose conditions of service require both the Government servants concerned and the Government to contribute to the Fund.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Famine Relief Fund.				
A. Famine Relief Fund—				
Transfers from revenue account	...	...	...	...
Interest receipts	34	36	35	36
B. Investment Account	...	...	...	...
Total ...	34	36	35	36

225. *Interest Receipts.*—The estimates represent the interest due on the investments of the balances of the Sind Famine Relief Fund in the Government of India Securities. It has been decided to invest all the interest receipts as and when realised in the securities till the balance in the Fund amounts to Rs. 15 lakhs.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budgt Estimate, 1941-42.
Appropriation for reduction or avoidance of Debt.—				
Other Appropriations	3,72	3,88	3,88	4,04

226. This head receives *per contra* credit of the debit under " 23—Appropriation for reduction or avoidance of debt ". (*See* paragraphs 73 and 74).

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Depreciation Reserve Fund—				
Government Presses—				
Government Press, Karachi	12	10	13	12

227. The receipts of the Fund consist of a charge to the Press by debit to " 56—Stationery and Printing " of the book value of the machinery disposed of during the year and of a yearly allowance for depreciation on the book value of the plant and machinery, etc., in use at the beginning of the year, and those brought into use during the year.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Deposits of Local Funds--				
(*a*) District Funds	47,17	45,51	47,98	47,98
(*b*) Municipal Funds	10,94	10,63	11,49	11,49
(*c*) Other Funds	25,68	26,29	26,18	26,18
Total ...	83,79	82,43	85,65	85,65

228. (*c*) *Other Funds.*—This minor head includes deposit accounts of Education Funds, Medical and Charitable Funds, Village Panchayat Funds, etc.

229. The revised estimates are based on the progress of current actuals. The next year's estimates follow the revised estimates.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budgete Estimate, 1941-42.
Departmental and Judicial Deposits—Civil Deposits—				
(i) Revenue Deposits	4,60	5,43	4,77	4,77
(ii) Civil Courts' Deposits	16,79	15,26	15,48	15,48
(iii) Criminal Courts' Deposits	18	18	20	20
(iv) Personal Deposits	78,09	73,13	78,45	78,45
(v) Forest Deposits	54	48	57	57
(vi) Public Works Deposits	7,21	6,59	7,24	7,24
(vii) Trust Interest Funds	97	50	59	50
(viii) Deposits for work done for public bodies or individuals	11	2	8	8
(ix) Municipal taxes on Government residential buildings	...	...	...	...
(x) Unclaimed Deposits in the General Provident Fund	5	7	6	6
(xi) Unclaimed Deposits in the Contributory Provident Fund...	...	...	...	...
(xii) Deposits of fees received by Government servants for work done for private bodies.	3	9	4	4
(xiii) Deposits for weights and measures under the Bombay Weights and Measures Act, 1932.	...	...	...	...
(xiv) Sind War Planes Fund Deposits ...	...	...	1	...
Total ...	1,08,57	1,01,75	1,07,49	1,07,39

230. The estimates of the receipts and disbursements under this major head are generally based on the current and past actuals and the next year's estimates generally follow the current year's revised estimates.

(i) *Revenue Deposits.*—The following are some of the deposits accounted for under this minor head :—Deposits made in Revenue Courts or in connection with the revenue administration, earnest-money deposits made by intending tenderers of the civil departments, security deposits realised by the Police Department under the Indian Motor Vehicles Taxation Act or otherwise.

(iv) *Personal Deposits.*—These are deposits of which a banking account is kept (not being Civil or Criminal Courts' deposits), *e.g.*, Wards, Attached Estates deposits, trusts and endowments.

(vii) *Trust Interest Funds.*—This minor head includes provision for interest on securities held by the Treasurer of Charitable Endowments and for the purchase and sale of such securities.

Municipal taxes on Government residential buildings.—This head is intended for the adjustment pending payment to the municipality, of the amounts on account of municipal taxes, recovered from Government servants occupying Government residential buildings.

(x) *Unclaimed deposits in the General Provident Fund*, *and* (xi) *Unclaimed deposits in the Contributory Provident Fund.*—The amounts of the subscriptions in these funds remaining unclaimed for a period exceeding six months are transferred to this head at the end of each year and dealt with under the ordinary rules relating to deposits.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Other Accounts—				
1. Subventions from Central Road Fund ...	5,80	13,57	26,91	20,12
2. Deposit account of grants from the Central Government for economic development and improvement of rural areas—				
(i) Grant for economic development and improvement of rural areas (including contributions from the public) ...	40	} 99	51	83
(ii) Grants for the scheme for co-operative training and education	7			
(iii) Grant for small-scale woollen industry ...	11			
3. Deposit account of grants made by the Imperial Council of Agricultural Research—				
(i) Scheme for the improvemnt of marketing in India	...	15	35	14
(ii) Scheme for the appointment of Veterinary Diseases Investigation Officer ...	8	8	8	8
(iii) Scheme for Sub-Surface Investigation in the Lloyd Barrage areas in Sind ...	...	...	3	8
4. Deposit account of grant from the Central Government for the Development of Handloom Industries	13	...	...	...
5. Central Cotton Committee Research Fund ...	59	67	99	1,44
6. Fund for Sind Buildings	...	...	...	...
Total ...	7,18	15,46	28,87	22,69

231. (1) *Subventions from Central Road Fund.*—The amounts distributed to the Provincial Governments from the Fund are credited to this minor head. The actual expenditure on approved works is recorded under "50—Civil Works" and an equal amount is debited every month to this deposit head by credit to "XXXIX—Civil Works—Transfers from Central Road Fund". The current year's revised estimate is made up of the amount that will be received from the Government of India to meet the expenditure in the current year, and an amount of 2,90 representing the balance of the receipts pertaining to last year's expenditure.

(2) *Deposit Account of grants from the Central Government for the economic development and improvement of rural areas.*—The expenditure from this grant is being incurred by (i) the Collectors, (ii) the Director of Agriculture, (iii) the Registrar of Co-operative Societies and (iv) the Director of Industries. The accounting procedure in respect of the transactions under this head is similar to that prescribed in connection with the subventions from the Central Road Fund, *i.e*, the grants received from the Government of India are credited to the deposit head and the expenditure booked under the relevant service heads. The expenditure incurred by the above mentioned officers is booked under (i) "25—General Administration", (ii) "40—Agriculture", (iii) "42—Co-operation" and (iv) "43—Industries" respectively, and at the end of the year, a credit equal to the expenditure incurred is given to the respective receipt heads, *viz.*, "XLVI—Miscellaneous" (there being no receipt head corresponding to "25—General Administration"), "XXIX—Agriculture", "XXXI—Co-operation" and "XXXII—Industries" by a corresponding debit to this deposit head.

(3) *Deposit account of grants made by the Imperial Council of Agricultural Research.*—The grants made by the Imperial Council of Agricultural Research for financing the various schemes are credited to this head. The accounting procedure followed for "Subventions from Central Road Fund" has been adopted for the transactions of this deposit account also. The expenditure is debited to the service heads concerned, *viz.* [("40—Agriculture" for item (1)], ["41—Veterinary" for item (ii)], and ["50—Civil Works" for item (iii)]. The amounts drawn from the deposit account to finance the expenditure under the service heads are shown as departmental receipts under the corresponding receipt heads "XXIX—Agriculture", "XXX—Veterinary" and "XXXIX—Civil Works".

Item (i)—The revised estimate includes a credit of 20 on account of last year's expenditure.

Item No. (iii).—The Scheme for the Sub-surface investigation in the Lloyd Barrage areas has been sanctioned in the current year for a period of 5 years and the Imperial Council of Agricultural Research have agreed to bear half of the expenditure incurred every year, the other half being met from Provincial revenues.

(4) *Deposit account of the grant from the Central Government for the development of handloom industries.*—The transactions in respect of the grant are accounted for in the same way as the transactions under "Subventions from Central Road Fund", the heads operated in the revenue section being "XXXII" and "43—Industries". As the Central Government will not be paying any further contributions, no estimates are necessary under this head. The expenditure on the scheme is to be met from the balance available.

(5) *Central Cotton Committee Research Fund.*—In this case the deposit head alone is operated on both the receipt and disbursement sides. As the expenditure incurred is on objects which are primarily the concern of Provincial Governments, the transactions are recorded on their books but the Indian Central Cotton Committee exercises full control over the expenditure. With effect from the last year, the Provincial Government is also paying a contribution towards the Sind Cotton Seed Extension Scheme. As the accounts are kept under the deposit head, the contribution is also transferred to this head.

(6) *Fund for Sind Buildings.*—This head is intended for the accounting of the transactions relating to the special grant made to this province by the Government of India for the building programme necessitated by the constitution of Sind as a separate Province. The sanctioned grant of Rs. $17\frac{1}{2}$ lakhs has already been received in full in 1937-38. The connected expenditure is debited to the head "50—Civil Works", and a credit equal to the amount

of expenditure incurred is given to the corresponding revenue head "XXXIX—Civil Works" by a debit to this deposit head.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Advances Repayable—				
(1) Civil Advances—				
(i) Objection Book Advances ..	1,94	1,89	1,56	1,56
(ii) Medical supplies for Military Department	...	...	...	...
(iii) Advances for repayment of refunds of revenue and deposits	3	3	3	3
(iv) Public Works Advances	8	5	6	6
(v) Other Advances	...	...	...	...
(2) Special Advances	...	...	...	...
(3) Forest Advances	1,42	1,29	1,47	1,47
Total ..	3,47	3,26	3,12	3,12

232. (1) (i) *Objection Book Advances.*—The estimated recovery is mainly on account of advances of pay and travelling allowance granted to officers at the time of transfer, etc.

(1) (iv) *Public Works Advances.*—The estimates under this head mainly represent the recovery of advances on account of repairs to private water-courses.

(3) *Forest Advances.*—This head records the recovery of advances granted to disbursing officers of the Forest Department for disbursement.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Permanent Advances	27	4	2	2

233. Permanent advances are intended as cash reserves with departmental officers to enable them to advance money for small urgent payments, to be subsequently recouped by cashing the bills for those charges at the treasury. The provision under this head is on account of the refund of such advances by departmental officers and is based on the progress of actuals.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Account with the Government of Burma ...	...	...	1	1
Account with the Reserve Bank of India ...	14	1,28	14	14

234. This head is intended to record the transactions by Government on behalf of the Reserve Bank. The current year's revised estimate is based on the progress of current actuals and the next year's budget estimate follows the current year's revised estimate.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Suspense Accounts—				
(i) Suspense Account	19	1	25	25
(ii) Central Accounts Office—Reserve Bank Suspense	3,06,51	2,56,12	...	...
(iii) Cash Balance Investment Account ..	6,69,13	8,39,80	11,02,10	9,00,00
(iv) Recoveries of Service Payments ...	1,41	1,23	1,45	1,45
(v) Departmental Adjusting Account ...	...	50	50	50
Total ...	9,77,24	10,97,66	11,04,30	9,02,20

235. (i) *Suspense Account.*—This minor head is intended to record credits actully received but awaiting final adjustment under the proper heads of account.

(ii) *Reserve Bank Suspense.*—As, with effect from the current year, it has been decided to adjust the transactions under this head by plus and minus entries on the same side of the account (credit or debit as the case may be), it is not necessary to frame any estimates on this account. Accordingly, the current year's budget estimate has been omitted in the revised estimate and no estimate has been proposed for the next year.

(iii) *Cash Balance Investment Account.*—This head records the transactions in respect of the temporary investments made from time to time of the provincial cash balances in the Central Government's Treasury Bills. The provision under this head represents the amount of the investments that are expected to mature before the close of the financial year.

(iv) *Recoveries of service payments.*—This head is intended as a clearance head to which cash recoveries of service payments are credited before they are taken to the final heads of account.

(v) *Departmental adjustment account.*—This head is purely of a book-keeping nature operated upon in the Comptroller's Office.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget, Estimate, 1941-42.
Cheques and Bills—				
Departmental Cheques	3,38	3,24	3,40	3,40

236. Whenever Government officers make payments by cheques, the amounts of the cheques are credited to this head by debit to the service and other heads, and when the cheques are cashed, the amounts are debited to this head. Bills received in remittance or in payment of accounts are debited to this head by credit to the heads concerned and then sent for collection and finally credited to this head.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Departmental and similar accounts—				
Civil Departmental balances – (Civil and Public Works).	16	11	15	15

237. Cash balances held by Departmental Officers outside the general cash balances are accounted for under this head.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
A.—Loans to Municipalities, Port Funds, etc.				
(i) Loans to Municipalities	1	1	1	1
(ii) Loans to District and other Local Fund Committees	1	1	1	...
(iii) Loans to land-holders and other notabilities	...	...	...	...
(iv) Advances to cultivators ...	2,65	2,49	2,44	2,49
(v) Advances under special laws ...	...	...	...	...
(vi) Miscellaneous loans and advances ...	98	63	1,52	62
Total ...	3,65	3,14	3,98	3,12
B.—Loans to Government servants—				
(i) House-building advances	8	4	4	2
(ii) Advances for the purchase of motor cars ...	21	12	23	14
(iii) Advances for the purchase of other conveyances	5	1	4	} 1
(iv) Passage advances	...	...	1	
(v) Other advances	...	...	...	...
Total ...	34	17	32	17
Total, Loans and Advances by Provincial Government.	3,99	3,31	4,30	3,29

238. A.—*Loans to Municipalities, etc.*—The increase in the revised estimate of the current year is due to the fact that certain Co-operative Housing Societies are expected to repay their dues in full. The next year's estimate is based on probable recoveries.

B.—Loans to Government servants.—The estimates are based on the actual recoveries due in respect of loans already granted and the probable recoveries in respect of further loans that may be granted.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Remittances—				
(1) Other Local Remittances—				
(i) Cash Remittances between Treasuries ...	3,41,65	3,01,64	3,46,59	3,46,59
(ii) Forest Remittances	8,23	9,25	7,41	7,41
(iii) Public Works Remittances—				
(*a*) Remittances into Treasuries ...	7,47	7,33	6,45	6,45
(*b*) Public Works Cheques	67,18	62,40	73,01	73,01
(*c*) Other Remittances	14,74	11,92	17,80	17,80
(iv) Transfers between Public Works Officers.	5,62	3,34	7,63	7,63
(v) Miscellaneous Remittances	1,78	1,98	2,26	2,26
Total ...	4,46,67	3,97,86	4,61,15	4,61,15
(2) Remittances by Bills—				
Remittance Transfer Receipts—Local ...	32,39	25,79	31,40	31,40
(3) Adjusting Account between Central and Provincial Governments	4	25,50	70	70
(4) Inter-Provincial Suspense Account ...	...	30	16	16
(5) Adjusting Account with Railways ...	...	2,00	1	1
Total, Remittances ...	4,79,10	4,51,45	4,93,42	4,93.42

239. The current year's revised estimates are based on the past and current actuals and the next year's budget estimates follow the current year's revised estimates.

Disbursements.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Public Debt.				
Loans from the Central Government—				
(*a*) Lloyd Barrage (Proper)	35,18	8,54	47,99	35,97
(*b*) Other consolidated debt—				
(i) Principal portion of the instalment towards repayment of advances for commuted value of pensions ...	...	...	...	...
(ii) Principal portion of the instalment towards repayment of advances for payments to retrenched personnel...	1	...	...	...
(iii) Portion of principal of the instalment towards repayment of advances for other purposes	3,72	3,88	3,88	4,04
Total ...	38,91	12,42	51,87	40,01

240. (*a*) *Lloyd Barrage Debt* (*Proper*).—The increase in the revised estimate as compared with the budget estimate of the current year is mainly due to increase anticipated in (*i*) the receipts on account of land sales, (*ii*) the net revenue of the Lloyd Barrage Unified System and (*iii*) receipts on capital account of the System (*see* paragraphs 63 and 64 under "17—Interest" and 213 under "68—Construction, etc.")

(*b*) *Other Consolidated debt.*—

Item (iii) *see* paragraph 74 under "23".

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Unfunded Debt.				
State Provident Funds—				
(i) General Provident Fund	6,58	7,00	7,90	7,90
(ii) Contributory Provident Fund ...	...	...	25	...
Total ...	6,58	7,00	8,15	7,90

241. *See* paragraph 224 above.

(i) *General Provident Fund.*—The increase in the revised estimate of the current year is due to anticipated larger final payments and advances to the subscribers during the year. The next year's estimate follows the current year's revised estimate.

(ii) *Contributory Provident Fund.*—The provision in the current year's revised estimate represents the amount of final payment made in 1939-40 but booked under (i) and now set right in the current year.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Famine Relief Fund.				
A.—Famine Relief Fund—				
Transfers to Revenue Account	...	...	...	...
B.—Investment Account—				
Purchase of securities	34	69	35	36
Total ...	34	69	35	36

242. *See* paragraph 225 above. The provision under "B.-Investment Account.—Purchase of securities" represents the purchase price of the Government of India securities in which the interest or any other receipts relating to the fund received during the year are invested. As explained in paragraph 225 above, the instalments of interest as and when received are being invested in the Government of India securities. Accordingly the provisions made in the estimates are equal to the amounts of the interest to be received during each year. The decrease in the revised estimate as compared with the Budget estimate of the current year is due to the fact that the transfer from the revenue account contemplated in the revised estimate for 1939-40 was not actually made as the market value of the securities relating to the fund on 31st March 1940 was more than the prescribed minimum of Rs. 12 lakhs, thus reducing the amount available for investment in the current year.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Depreciation Reserve Fund—				
Government Presses—				
Government Press, Karachi	2	5	5	1

243. The provision under this head represents the expenditure incurred on renewals and replacements of machinery met out of the Depreciation Fund. The expenditure on this account is, in the first instance, debited to the service head "56—Stationery and Printing" and transferred to the deposit head at the end of the year.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Deposits of Local Funds—				
District Funds	48,22	47,83	46,60	46,60
Municipal Funds	11,19	11,21	11,20	11,20
Other Funds	25,78	26,11	25,17	25,17
Total ...	85,19	85,15	82,97	82,97

244. *See* paragraphs 228 and 229 above.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Departmental and Judicial Deposits—				
Civil Deposits—				
(i) Revenue Deposits	4,76	4,43	5,03	5,03
(ii) Civil Courts Deposits	15,68	15,33	15,14	15,14
(iii) Criminal Courts Deposits	23	22	21	21
(iv) Personal Deposits	71,69	69,94	78,01	78,01
(v) Forest Deposits	59	58	48	48
(vi) Public Works Deposits	6,83	5,72	7,05	7,05
(vii) Trust Interest Funds	97	50	59	50
(viii) Deposits for work done for public bodies or individuals	5	1	7	7
(ix) Municipal taxes on Government residential buildings	...	...	...	...
(x) Unclaimed deposits in the General Provident Fund	7	3	9	9
(xi) Unclaimed deposits in the Contributory Provident Fund	...	...	...	...
(xii) Deposits of fees received by Government servants for work done for private bodies	9	10	3	3
(xiii) Deposits for weights and measures under the Bombay Weights and Measures Act, 1932	...	...	...	...
(xiv) Sind War Planes Fund Deposits ...	...	...	1	...
Total ...	1,00,96	96,86	1,06,71	1,06,61

245. *See* paragraph 230 above.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Other Accounts—				
(1) Subventions from Central Road Fund ...	5,24	13,57	26,91	20,12
(2) Deposit account of grants from the Central Government for economic development and improvement of rural areas.—				
(i) Grant for economic development and improvement of rural areas ...	50	85	69	69
(ii) Grant for the scheme for Co-operative training and education ...	7	3	3	...
(iii) Grant for small-scale woollen industry ...	4	11	5	14
(3) Deposit account of grants made by the Imperial Council of Agricultural Research—				
(i) Scheme for the improvement of marketing in India	...	15	35	14
(ii) Scheme for the appointment of Veterinary Diseases Investigation Officer ...	8	8	8	8
(iii) Scheme for Sub-Surface Investigation in the Lloyd Barrage areas in Sind ...	...	...	3	8
(4) Deposit account of grant from the Central Government for the development of handloom industries	4	15	6	12
(5) Central Cotton Committee Research Fund ...	60	67	99	1,44
(6) Fund for Sind Buildings ...	2,07	12,00	9,42	4,29
Total ...	8,64	27,61	38,61	27,10

246. *See* paragraph 231 above.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Advances Repayable—				
(1) Civil Advances—				
(i) Advances for the purchase of passages	...	..	...	...
(ii) Objection Book Advances ...	1,58	1,60	1 60	1,60
(iii) Medical supplies for Military Department	...	...	...	...
(iv) Advances for repayment of refunds of revenue and deposits	3	3	3	3
(v) Public Works Advances ...	4	12	2	2
(vi) Other Advances	...	...	...	...
(2) Special Advances	...	...	...	...
(3) Forest Advances	1,42	1,28	1,47	1,47
Total ...	3,07	3,03	3,12	3,12

247. *See* paragraph 232 above.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Permanent Advances	2	2	5	2

248. *See* paragraph 233 above.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Account with the Government of Burma ...	...	...	1	1
Account with the Reserve Bank of India ...	14	1,28	14	10

249. *See* paragraph 234 above.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Suspense Account—				
(1) Suspense Account	19	1	25	25
(2) Central Accounts Office-Reserve Bank Suspense.	3,06,52	2,56,33	...	...
(3) Cash Balance Investment Account ...	6,94,26	8,00,00	10,87,58	8,65,00
(4) Recoveries of Service Payments ...	1,40	1,25	1,45	1 45
(5) Departmental Adjusting Account ...	...	50	50	50
Total ...	10,02,37	10,58,09	10,89,78	8,67,20

250. *See* paragraph 235 above. The provision under item No. (3) represents the estimated investment of provincial balances from time to time in the Treasury bills of the Central Government.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Cheques and Bills—				
Departmental cheques	3,33	3,23	3,40	3,40

251. *See* paragraph 236 above.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budg t Estimate, 1941-42.
Departmental and similar Accounts—				
Civil Departmental Balances (Civil and Public Works)	16	12	15	15

252. *See* paragraph 237 above.

—	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
A.—Loans to Municipalities, Port Funds, etc.—				
(i) Loans to Municipalities	...	...	...	...
(ii) Loans to District and other Local Fund Committees	...	...	...	...
(iii) Loans to landholders and other notabilities	...	...	...	...
(iv) Advances to cultivators	65	1,40	2,14	1,24
(v) Advances under special laws ...	...	...	...	...
(vi) Miscellaneous Loans and Advances ...	6	11	40	2,05
Total ...	71	1,51	2,54	3,29
B.—Loans to Government Servants—				
(i) House building advances	...	3	4	9
(ii) Advance for the purchase of motor cars	22	19	23	20
(iii) Advances for the purchase of other conveyances	3	6	4	2
(iv) Passage Advances	1	2	1	...
(v) Other Advances	...	...	...	...
Total ...	26	30	32	31
Grand Total—Loans and Advances by Provincial Government.	97	1,81	2,86	3,60

253. *A.—Loans to Municipalities, Port Funds, etc.*—The increase n the current year's revised estimate over the budget estimate of that year is mainly due to (*i*) larger advances granted and proposed to be granted to people in the Thar Parkar district where famine conditions still exist, (*ii*) grant of an advance of 28 to two zamindars in the Dadu district for the purchase of pumping plants and (*iii*) grant of an advance of 30 to sufferers in the Sukkur riots. The next year's estimate is based on the probable requirements of the departments concerned and includes 2,00 on account of a loan proposed to be granted to the Sind Poineer Sugar Mills Co., Ltd., and 1,00 for the grant of advances to cultivators in the Thar arkar district.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Remittances—				
(1). Other Local Remittances—				
Cash Remittances between Treasuries ...	3,41,65	3,01,64	3,46,59	3,46,59
Forest Remittances	8,23	9,25	7,41	7,41
Public Works Remittances—				
Remittances into Treasuries	7,47	7,33	6,45	6,45
Public Works Cheques	66,27	62,26	72,97	72,97
Other Remittances	14,74	11,92	17,80	17,80
Transfers between Public Works Officers ...	5,62	3,34	7,63	7,63
Miscellaneous Remittances	1,99	2,01	2,26	2,26
Total ...	4,45,97	3,97,75	4,61,11	4,61,11
(2) Remittances by Bills—				
Remittance Transfer Receipts Local ...	32,25	25,64	31,46	31,46
(3) Adjusting Account between Central and Provincial Governments	...	25,78	70	70
(4) Inter-Provincial Suspense Account ...	1	30	16	16
(5) Adjusting Account with Railways ...	...	2,00	1	1
Total, Remittances ...	4,78,23	4,51,47	4,93,44	4,93,44

254. *See* paragraph 239 above.

STATEMENT F.

STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF EXPENDITURE PROVIDED FOR IN THE BUDGET ESTIMATES FOR 1941-42.

7.—LAND REVENUE.

ITEM 1.—Temporary establishment required for the land acquisition work under the Consulting Surveyor to Government.

Recurrent ...	... Rs. 3,278	Non-recurrent ...	Nil.
Total ...	... " 3,278	Ultimate annual recurrent.	Rs. 3,278

REMARKS:—The appointment of the Special Land Acquisition Officer, Karachi, and his establishment was first sanctioned by the Government of Bombay in 1923 for a period of one year in the first instance and has since been continued for periods of every successive 2 years. During this period of 17 years the flow of land acquisition cases has continued unabated. The Karachi Municipal Corporation have on hand extensive schemes of road improvement, and development in various quarters of the City, and the acquisition work will therefore continue for many years to come. The full cost of the establishment together with the *pro rata* cost of the Consulting Surveyor to Government who is also designated as the Special Land Acquisition Officer for the purpose of this work, is recoverable from the bodies concerned according to the work done on their behalf. The actual recoveries for the year 1935-36, 1936-37 and 1937-38 were Rs. 4,962-14-0, Rs. 6,627-6-0 and Rs. 5,569-4-0 respectively. The entertainment of this establishment does not involve extra expenditure on the part of Government and it is proposed to continue this establishment on a temporary basis from time to time as hitherto.

The details of the establishment and the annual cost are shown below:—

Charges of Administration—General Establishments.

Pay of establishment—	
Temporary establishment—	
One Senior Clerk on Rs. 85 per mensem	Rs. 1,020
One Junior Clerk on Rs. 40 per mensem	" 480
One Measurer on Rs. 75 per mensem	" 900
One peon on Rs. 21 per mensem	" 252
Allowances, Honoraria, etc.—	
House rent and other allowances (Karachi Local Allowance) Junior clerk at Rs. 7-8-0 per mensem	" 90
Travelling Allowance (Fixed) Measurer at Rs. 3 per mensem ...	" 36
Contingencies—non-contract	" 500
Total ...	Rs. 3,278

ITEM 2.—Entertainment of temporary establishment in the Head Record Office, Hyderabad, under the Superintendent of Survey and Land Records in Sind, for preparation of deh maps.

Recurrent ...	... Rs. 1,140	Non-recurrent	... Rs. 1,820
Total ...	... " 2,960	Ultimate annual recurrent.	" 1,140

REMARKS:—The Superintendent of Survey and Land Records in Sind is authorised every year to entertain 1 Tracer on Rs. 35 and 2 Mappers on Rs. 30 per mensem each at an approximate cost of Rs. 1,140 per annum to meet the normal requirements of maps, and to vary this establishment according to the probable requirements of maps from the various officers in Sind. As about 6,000 maps are to be supplied to the Soil Classification Officer during the next

financial year, it is proposed to entertain during the next year 7 additional mappers, 2 checkers and 1 peon for the period shown below. The sanction of the Assembly is therefore requested for the continuance of the temporary establishment usually entertained in the past and to the additional establishment proposed to be entertained during the next year. The total approximate cost of the temporary establishment during the next year will be about Rs. 2,960 as detailed below :—

Land Records—Superintendence.

Pay of establishment—

Temporary establishment—

1 tracer for 12 months at Rs. 35 per mensem for preparing new deh maps owing to changes in alignments of water-courses ...	Rs.	420
2 mappers for 12 months at Rs. 30 per mensem each for the preparation and supply of maps to Lloyd Barrage Officers...	"	720
2 mappers for 8 months at Rs. 30 per mensem each for preparation and supply of maps to the Soil Classification Officer.	"	480
3 mappers for 6 months at Rs. 30 per mensem each for preparation and supply of maps to the Lloyd Barrage Officers and the Soil Classification Officer	"	540
2 mappers for 3 months at Rs. 30 per mensem each for the preparation and supply of maps to the Soil Classification Officer	"	180
2 checkers for 6 months at Rs. 35 per mensem each for checking the maps prepared for the Lloyd Barrage Officers and the Soil Classification Officer	"	420
1 peon for 12 months at Rs. 16 per mensem	"	192
Total ...	Rs.	2,952 or say
	"	2,960

ITEM 3.—Maintenance of City Surveys at Ratodero, Kambar, Larkana, Mehar and Dadu towns.

Recurrent ...	Rs. 1,820 ...	Non-recurrent ...	Nil.
Total ...	" 1,820 ...	Ultimate annual recurrent.	Rs. 1,820

REMARKS :—In view of the fact that inattention to mapping and inaccuracy in area calculation result in loss to Government in the amount of malkano to be recovered from the grantees of land and the annual land rent leviable from them, Government is maintaining on a temporary basis a small establishment for the City Surveys of Larkana, Ratodero, Kambar, Mehar and Dadu. As this establishment is necessary to safeguard the interests of Government, it is proposed to continue the establishment on a temporary basis. The provision required for the next year on account of this establishment is Rs. 1,820 as detailed below :—

Land Records—City Land Records.

Pay of Establishment—

1 City Surveyor at Rs. 95 per mensem for 12 months ...	Rs. 1,140
1 peon at Rs. 15 per mensem	" 180
Total, Pay of Establishment ...	Rs. 1,320

Allowances, Honoraria, etc.—

Travelling Allowance (fixed)—

Permanent Travelling Allowance for one City Surveyor at Rs. 15 per mensem	Rs.	180
Travelling Allowance (Ordinary)	,,	85
House-rent and other allowances—		
1 peon at the rate of Rs. 2 per mensem	,,	24
Total, Allowances, etc. ...	Rs.	289

Contingencies—

Pay of inferior servants—

1 punkha puller at the rate of Rs. 15 per mensem for 6 months.	Rs.	90
Travelling allowance for the punkha puller	,,	21
Non-contract contingencies—	,,	100
Total, Contingencies ..	Rs.	211
Total ...	Rs.	1,820

ITEM 4.—Continuance of the Tapedars' Training School, Hyderabad.

Recurrent ...	Nil.	Non-recurrent ...	Rs. 11,200
Total	Rs. 11,200	Ultimate annual recurrent...	Nil.

REMARKS :—The Tapedars' Training School at Hyderabad is continued from year to year and the period for which it has been last sanctioned expires on 30th June 1941. As a large number of passed candidates will be required for filling up vacancies on the village establishment, and on the establishment of the Soil Classification Officer, it is proposed to continue the Tapedars' Training School for a further period of one year with effect from 1st July 1941. The provision required for the financial year 1941-42 is Rs. 11,200 as detailed below :—

Land Records—District Charges.

Pay of Officers—

Pay of Head Master at Rs. 230 per mensem in the grade of Rs. 200—15—260	Rs.	2,760
Total, Pay of Officers ...	Rs.	2,760

Pay of Establishment—

Temporary Establishment—

One Assistant Master at Rs. 125 per mensem in the grade of Rs. 105—5—125	Rs.	1,500
One Assistant Master in the grade of Rs. 105—5—125 ...	,,	1,420
One Assistant Master in the grade of Rs. 105—5—125 ...	,,	1,268
1 Naik at Rs. 18 per mensem	,,	216
3 Peons at Rs. 15 per mensem	,,	540
1 Chowkidar at Rs. 16 per mensem	,,	192
1 Chowkidar at Rs. 15 per mensem	,,	180
Total, Pay of Establishment ...	Rs.	5,316

Allowances, Honoraria, etc.—

House rent and other allowances—

House rent to House Master at Rs. 20 per mensem ...	Rs.	240
Medical Supervision allowance at Rs. 20 per mensem for 10 months and at Rs. 10 for 2 months of vacation ...	"	220
Local allowance to 1 Naik, 3 Peons and 2 Watchmen at Re. 1 per mensem each	"	72
Travelling Allowance (Ordinary)	"	100
Total, Allowances, Honoraria, etc. ...	Rs.	632

Contingencies—

Rents, Rates and Taxes—

Water charges	Rs.	70
Fixed contingencies—		
Head Master at Rs. 8 per mensem	"	96
Pay of inferior servants—		
1 Punkha puller at Rs. 15 per mensem for 5 months ...	"	75
1 Sweeper at Rs. 22 per mensem	"	264
1 Sweeper at Rs. 18 per mensem	"	216
1 Sweeper at Rs. 15 per mensem	"	180
Scholarships—		
Stipends to 14 students at Rs. 8 per mensem each for eleven months	"	1,232
Non-contract contingencies—		
Service Postage and Telegrams	"	10
Office expenses and miscellaneous	"	300
Total, contingencies ...	Rs.	2,443
Total ...	Rs.	11,151 or say
	Rs.	11,200

Grand Total—7.—Land Revenue ... { Recurrent ... Rs. 6,238; Non-recurrent . " 13,020 }

10.—FOREST.

ITEM 5.—Entertainment of temporary establishment in the Forest Department.

Recurrent ...	Rs. 6,639	Non-recurrent ...	Nil.
Total ...	„ 6,639	Ultimate annual recurrent ...	Rs. 6,639

REMARKS:—The temporary establishment, the details of which are shown below, is being entertained from year to year. The continuance of this establishment is essential in the interest of the efficient administration of the Forest Department. Accordingly, a provision of Rs. 6,639 has been made in the estimates for 1941-42:—

1 Chowkidar Malhi for the bungalow in the Hyderabad Forest Division at Rs. 25 per mensem (half the cost is borne by Public Works Department)	Rs.	150
1 Nursery cooly for the Miani bungalow at Rs. 10 per mensem ...	„	120
1 Chowkidar for guarding the Divisional Forest Office, Larkana, at Rs. 14 per mensem	„	168
1 Naka guard at Kot Chandko in the Larkana Forest Division at Rs. 15 per mensem for 7 months	„	105
2 Forest guards for Thar Parkar Forest Division at Rs. 15 per mensem each	„	360
1 Depot Munshi at Keti Bunder at Rs. 10 per mensem	„	120
4 Surveyors (2 on pay of Rs. 70 per mensem each, 2 on Rs. 50 per mensem each) for Working Plans and other Divisions, plus Rs. 25 Permanent Travelling Allowance per mensem each:—		
Pay	„	2,880
Permanent Travelling Allowance	„	1,200
7 Chainmen at Rs. 14 per mensem each for 7 months of the year (Touring Season)	„	686
5 Khalasis for five Forest Divisions at Rs. 14 per mensem each for 7 months (Touring Season)	„	490
2 Peons for the Sub-Divisional Forest Officer, Hyderabad. Pay at Rs. 14 and local allowance at Re. 1 per mensem each	„	360
Total ...	Rs.	6,639

ITEM 6.—Construction of Modules, etc.

Recurrent	Nil.	Non-recurrent ...	Rs. 2,050
Total	Rs. 2,050	Ultimate annual recurrent ...	Nil.

REMARKS:—The question of the improvement of the inland forests in the Barrage area with the aid of surplus water has been under the consideration of Government. With a view to utilize the surplus water on the right bank during the months of April, May and November, it is proposed to construct modules, sluices, etc., through which water will pass into the forest area. Accordingly, a provision of Rs. 2,050 is required for the year 1941-42 and is included in the budget.

Grand Total—10.—Forest ..	Recurrent ..	Rs.	6,639
	Non-recurrent ..	„	2,050

12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.

ITEM 7.—Entertainment of additional establishment for the Motor Vehicles Office, Karachi.

Recurrent	... Rs. 2,435	Non-recurrent	...	Nil.
Total	... „ 2,435	Ultimate annual recurrent Rs.		3,762

REMARKS:—The introduction of the Sind Motor Vehicles Taxation Act, 1939, and the Indian Motor Vehicles Act, 1939, necessitated the appointment of one Accountant, three clerks and one peon. The above establishment was entertained for one year in the first instance, and has been continued for a further period of one year ending 31st May 1941. The work in the Motor Vehicles Office has increased considerably and it has been found necessary to continue the establishment on a permanent basis. Accordingly, the following provision is included in the next year's budget:—

Pay of Establishment—

1 Accountant in the scale of Rs. 105—5—135 for 9 months	...	Rs.	1,035
3 Clerks in the scale of Rs. 25—5/2—55 „	...	„	945
1 Peon at Rs. 17 per mensem „	...	„	153
Total	...	Rs.	2,133

Allowances, Honoraria, etc.—

House rent and other allowances	...	„	302
(Accountant at Rs. 12-8-0, 3 clerks each at Rs. 5 per mensem and one peon at Rs. 6 per mensem.)			
Total	...	Rs.	2,435

ITEM 8.—Appointment of four Inspectors of Motor Vehicles and four clerks for the Regional Transport Authorities.

Recurrent	... Rs. 13,872	Non-recurrent ...	...	Nil.
Total	... „ 13,872	Ultimate annual recurrent ...		Rs. 17,136

REMARKS.—As a result of the new Motor Vehicles Act, 1939, and the Sind Motor Vehicles Rules, 1940, coming into force, Inspectors of Motor Vehicles are to be appointed. The main duties of these Inspectors will be to see that the provisions of the Act and the rules made thereunder are complied with. One Inspector will be posted in Karachi to assist the present Inspector of Motor Vehicles and three more will be required for duty at Hyderabad, Sukkur and Mirpurkhas and they will also work as the Secretaries of the following Regional Transport Authorities:—

Inspector of Motor Vehicles, Hyderabad, will work as the Secretary to the Regional Transport Authorities of Hyderabad and Dadu Districts.

Inspector of Motor Vehicles, Sukkur, will work as the Secretary to the Regional Transport Authorities of Sukkur, Upper Sind Frontier and Larkana Districts.

Inspector of Motor Vehicles, Mirpurkhas, will work as the Secretary to the Regional Transport Authorities of Thar Parkar and Nawabshah Districts.

It is proposed to create the posts permanently on rates of pay and allowances admissible to Inspectors of Police. Each Inspector will require a clerk; accordingly it is proposed to create four posts of clerks in the scale of Rs. 25—5/2—55. The following provision is included in the next year's budget:—

Pay of Officers—

4 Inspectors in the scale of Rs. 180—15/2—255 ... ... Rs. 8,640

Pay of Establishment—

4 Clerks in the scale of Rs. 25—5/2—55 ... ... Rs. 1,440

Allowances, Honoraria, etc.—

Travelling allowance (fixed) each Inspector at Rs. 30 per mensem... Rs. 1,440

House rent and other allowances ... ... Rs. 2,352

Total ... Rs. 13,872

Grand Total—12.—Charges on account of Motor Vehicles Acts	Recurrent ...	Rs. 16,307
	Non-recurrent ...	Rs. Nil.

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS, FOR WHICH CAPITAL ACCOUNTS ARE KEPT.—WORKING EXPENSES.

(i) Productive.

Lloyd Barrage Unified System.

ITEM 9.—Continuance of the posts of additional Abdars in the Rice Canals Division.

Recurrent ...	Nil.	Non-recurrent ...	Rs. 2,388
Total ...	Rs. 2,388	Ultimate annual recurrent.	Nil.

REMARKS :—The Rice Canal is a non-perennial canal where full strength of Abdars is not considered necessary and is not therefore entertained. Some Abdars are, however, necessary to deal with petitions for changes in peeches, preparing sketches and collecting cultivation figures. Originally 4 Abdars were entertained for this work. Subsequently this number was found insufficient to cope up with the increased work and 4 additional Abdars were therefore sanctioned by Government up to the end of 31st October 1938 in the first instance.

The posts have been further continued up to 28th February 1941. As the work in connection with the peeches still exists the continuance of the Abdars during the year 1941-42 is considered necessary. Accordingly provision for four additional Abdars has been made in the budget estimates for 1941-42 as shown below :—

3 Abdars at Rs. 36 per mensem for 12 months ...	Rs. 1,296	
For increments	„ 18	=1,314
1 Abdar at Rs. 58 per mensem for 12 months ...	„ 696	
Add for increments	„ 18	= 714
Conveyance allowance at Rs. 15 per mensem each for 6 months only	„ 360	= 360
Total ...		Rs. 2,388

INDUS RIVER COMMISSION.

SOUTHERN SIND CIRCLE.

FULELI CANALS DIVISION.

Lloyd Barrage Unified System.

ITEM 10.—Extension of stone spur at mile 2/2+270′ of Gidu Malh Bund.

Recurrent ...	Nil.	Non-recurrent ...	Rs. 7,300
Total	Rs. 7,300	Ultimate annual recurrent ...	Nil.

REMARKS :—The extension is to one of the intermediate existing spurs and is necessary to bring this spur in alignment with others. This is required for the safety of the Bund Line. The work is estimated to cost Rs. 7,300.

ELECTRICAL ADVISOR TO GOVERNMENT AND ELECTRICAL INSPECTOR IN SIND.

NASRAT DIVISION.

Lloyd Barrage Unified System.

ITEM 11.—Providing electric installation in the II Class Inspection Bungalow at Nawabshah.

Recurrent ...	Nil.	Non-recurrent ...	Rs. 1,000
Total ...	Rs. 1,000	Ultimate annual recurrent ...	Nil.

DAD DIVISION.

Lloyd Barrage Unified System.

ITEM 12.—Providing electric installation in the Bungalow of the Executive Engineer, Dad Division at Nawabshah.

Recurrent ...	Nil.	Non-recurrent ...	Rs. 1,000
Total ...	Rs. 1,000	Ultimate annual recurrent...	Nil.

ITEM 13.—Providing electric installation in the Office of the Executive Engineer, Dad Division at Nawabshah.

Recurrent ...	Nil.	Non-recurrent	Rs. 1,900
Total ...	Rs. 1,900	Ultimate annual recurrent ...	Nil.

REMARKS :—The above works are considered necessary on account of the intense heat in Nawabshah during the summer season. The works are estimated to cost Rs. 1,049, Rs. 1,043 and Rs. 1,918 respectively.

Grand Total—XVII—Irrigation, etc., Productive—Barrage.	Recurrent ...	Nil.
	Non-recurrent ...	Rs. 13,588

25.—GENERAL ADMINISTRATION.

ITEM 14.—Continuance of temporary establishment for the Honourable Ministers and Parliamentary Secretaries.

Recurrent ...	Nil.	Non-recurrent ...	Rs. 10,878
Total ...	Rs. 10,878	Ultimate annual recurrent.	Nil.

REMARKS :—The temporary post of Personal Assistant to the Honourable the Premier (formerly Personal Assistant to the Honourable Minister, Revenue Department) was created with effect from 28th June 1938 in the cadre of Mukhtiarkars with a special pay of Rs. 50 per mensem and Karachi Local allowance of Rs. 32-8-0 per mensem. This post has been continued from time to time on a temporary basis and has been sanctioned up to 28th February 1941. The Personal Assistant has been allowed a peon. It is necessary to continue these posts during 1941-42 also. As the Personal Assistant is now drawing over Rs. 300 he will be entitled to Karachi Local Allowance at the rate of Rs. 35 per mensem.

2. The Personal Assistant has also been allowed a clerk with effect from 1st June 1939. This temporary post has been sanctioned up to 28th February 1941, and with effect from 1st April 1940, the pay of the clerk has been fixed at Rs. 50 per mensem in the grade of Rs. 50—5/2—85, without Karachi Local Allowance. It is necessary to continue this post also during 1941-42.

3. The inferior establishment for 3 Honourable Ministers consisting of 3 Naiks and 9 Peons has been entertained on a temporary basis from February 1939. It is necessary to continue these posts during 1941-42 also.

4. It is also necessary to make provision for 6 temporary posts of peons to the Parliamentary Secretaries in the next year's Budget.

5. Accordingly, the following provision is included in the Budget Estimate for 1941-42.

A.—Heads of Provinces. ...

G.—Ministers.

Pay of Officers— ...	
Personal Assistant to the Honourable the Premier—Voted ...	Rs. 4,470
Pay of establishment—	
Temporary establishment—Voted	„ 4,620
Allowances, Honoraria, etc.—	
House rent and other allowances—Voted	„ 1,788
Total ...	Rs. 10,878

ITEM 15.—Continuance of the temporary posts of—

(i) Deputy Secretary to Government, Revenue Department,

(ii) Junior Superintendent, and

(iii) Senior Clerk,

in the combined Office of the Revenue Commissioner for Sind and Secretary to Government, Revenue Department.

Recurrent ...	Nil.	Non-recurrent	Rs. 21,203
Total ...	Rs. 21,203.	Ultimate annual recurrent...	Nil.

(i) *Deputy Secretary to Government.*

REMARKS:—This post was created in the first instance for a period of 6 months with effect from 17th July 1938 in order to relieve the Revenue Commissioner and Revenue Secretary to some extent of the pressure of work on

the Secretariat side. The Revenue Commissioner, is an over-worked officer as he also functions as Secretary to Government, Revenue Department, Commissioner of Excise, Inspector-General of Registration and Chairman, Karachi Estate Board. The post has been continued from time to time. It is essential in the interests of the efficient administration of the Revenue Department that this post should be continued during the year 1941-42 also.

(ii) *Junior Superintendent.*

This post was created in the first instance for a period of one year with effect from 1st November 1939 with a view to give some assistance to the Revenue Commissioner in the work of inspecting talukas and Collectors' offices, and in other work connected with remissions, Incumbered Estates including Court of Wards and Jagirs. The work was previously attended to by Junior Clerks and was found unsatisfactory. The post has since then been continued temporarily. It is necessary to continue the post during 1941-42 also.

(iii) *Senior Clerk.*

This post was created from 15th April 1940 upto 28th February 1941 in the first instance to give some relief to the already over-worked staff which was unable to cope with the work connected with postings, transfers, disciplinary matters, etc., in respect of the Gazetted Officers under the control of the Revenue Department and other work of a confidential nature. It is necessary to continue this post during 1941-42 also.

The following provision has been made in the estimates for 1941-42 :—

(i) *Deputy Secretary—*		
Pay (in the Senior scale of I. C. S. *plus* Rs. 150 special pay)—Charged	Rs.	14,600
House rent and other allowances (Compensatory allowance)—Charged	"	810
Leave salary contribution—Charged	"	2,190
(ii) *Junior Superintendent—*		
Pay in the scale of Rs. 200—10—300	"	2,470
(iii) *Senior Clerk—*		
Pay in the scale of Rs. 90—5—110	"	1,133
Total ...	Rs.	21,203
Pension contribution (charged) of Rs. 2,320 to be provided under the head "55—Superannuation Allowances and Pensions".	Rs.	2,320

ITEM 16.—Continuance of a post of Senior Assistant and entertainment of one Junior Superintendent and one Junior Clerk for doing reforms work.

Recurrent ...	Nil.	Non-recurrent ...	Rs. 4,768
Total	Rs. 4,768	Ultimate annual recurrent	Nil.

REMARKS:—The establishment consisting of one Senior Superintendent, one Senior Assistant and one Junior Assistant, which was created temporarily in 1936 for Reforms work in one of the Departments under the Chief Secretary, has been curtailed from time to time, and with effect from 1st December 1938 only one post of Senior Assistant has been retained on a temporary basis. The post has been sanctioned up to 31st March 1941 and it is proposed to continue it during 1941-42 also.

2. An additional establishment consisting of one Junior Superintendent and one Junior Clerk will also be required for doing some additional work connected with the general elections to the Sind Legislative Assembly.

3. Accordingly a provision of Rs. 4,768 has been made for the three posts in the Budget for 1941-42 as a non-recurring item of expenditure as shown below :—

Serial No.	Establishment.	Actual requirements during 1941-42.
1.	One Junior Superintendent	Rs. 2,420
2.	One Senior Assistant	„ 1,748
3.	One Junior Clerk	„ 600
	Total ...	Rs. 4,768

ITEM 17.—Employment of temporary establishment in the Finance Department.

Recurrent	... Rs. 3,000	Non-recurrent	Rs. 4,000
Total	... „ 7,000	Ultimate annual recurrent ...	Rs. 4,000

REMARKS:—In the Finance Department temporary establishment has to be employed every year on account of temporary increase in the work in connection with the framing of the annual budget estimates. The approval of the Assembly is, therefore, requested for making the necessary provision annually. A lump provision of about Rs. 3,000 has been made for the purpose in the budget estimates for 1941-42.

2. A further sum of about Rs. 4,000 will also be required during the year 1941-42 on account of temporary establishment proposed to be employed in connection with the work of revising the financial manuals.

Grand Total—25.—General Administration ...	Recurrent ...	Rs. 3,000
	Non-recurrent ...	Rs. 40,849

27.—ADMINISTRATION OF JUSTICE.

ITEM 18.—Continuance of the post of Assistant Judge and Additional Sessions Judge, Nawabshah.

Recurrent	... Rs. 7,900	Non-recurrent ...	Nil.
Total ...	.... " 7,900	Ultimate annual recurrent.	Rs. 8,600

REMARKS :——The post of the Assistant Judge and Additional Sessions Judge at Nawabshah has been in existence since 1934. It is necessary to continue the present arrangement. Necessary provision for the office establishment has been made in the budget and a provision of Rs. 7,900 for the pay of the Assistant Judge only in the scale of Rs. 440—40—800 is required for the year 1941-42.

Total—27.—Administration of Justice...	Recurrent ...	Rs. 7,900
	Non-recurrent...	" Nil.

28.—JAILS AND CONVICT SETTLEMENTS.

ITEM 19.—Appointment of a Master Tailor for the Hyderabad Central Prison.

Recurrent	... Rs. 805	Non-recurrent	... Nil.
Total ...	... " 805	Ultimate annual recurrent.	Rs. 1,028

REMARKS:—The post of a Master Tailor in the scale of Rs. 65—5—90 was sanctioned for the Hyderabad Central Prison with effect from the 1st September 1937 and it has been continued as a temporary measure from time to time. The present sanction expires on the 28th February 1941.

It is now proposed to make this post permanent. Accordingly a provision of Rs. 805 is required for the year 1941-42.

ITEM 20.—Employment of temporary establishment in the Jail Department.

Recurrent	... Rs. 11,640	Non-recurrent	... Nil.
Total ...	... " 11,640	Ultimate annual recurrent.	Rs. 12,000

REMARKS:—In the Jail Department some temporary establishment has to be employed every year on account of temporary increase in the number of under-trial prisoners in the sub-jails and to guard the prisoners that may be employed on extra-mural camps. As the extra staff required on this account cannot be gauged in advance of the year, some lump provision on the basis of the past and current actuals will have to be made every year. The approval of the Assembly is, therefore, requested for an annual lump provision not exceeding Rs. 12,000 for this purpose.

ITEM 21.—Establishment and other charges for the New Central Prison, Sukkur.

Recurrent	... Rs. 1,06,300	Non-recurrent	... Rs. 13,700
Total	... " 1,20,000	Ultimate annual recurrent.	" 1,48,600

REMARKS:—The work of constructing the New Central Prison, Sukkur, which was taken in hand in 1937 is likely to be completed by the end of June 1941 and the prison is expected to function with effect from the 1st July 1941. It is necessary to engage the necessary staff for the new prison and provision for the following establishment and other items for 8 months is made in the estimates for 1941-42 as under:—

Establishment.—

1 Superintendent in the scale of Rs. 800—50—1,100 (old) 700—40—900 (new) ...	Rs. 6,400
1 Sind Medical Service, Class II Officer in the scale of Rs. 200—40/3—400 and special pay at Rs. 50 per mensem ...	" 2,000
1 Jailor, Group I in the scale of Rs. 250—5—290 ...	" 2,000
2 Jailors, Group II in the scale of Rs. 100—5—170—5—200 ...	" 1,770
1 Head Clerk in the scale of Rs. 100—5—130 ...	" 800
1 Senior Clerk in the scale of Rs. 85—5/2—100 ...	" 680
1 Junior Clerk in the scale of Rs. 30—5/2—80 ...	" 660
3 Junior Clerks in the scale of Rs. 25—5/2—55 ...	" 760
108 Subedars, Jamadars, Havildas, Naiks, Sepoys and Matron. (Rs. 20—65) ...	" 20,563
3 Sind Subordinate Medical Service Officers and Compounder (Rs. 25—170) ...	" 1,740
8 Teachers, Carpenters, etc. (Rs. 30—60) ...	" 2,080

Allowances, Honoraria, etc—	
Travelling allowance (Ordinary)	Rs. 600
Travelling allowance (Fixed)	„ 640
House-rent and other allowances	„ 3,800
Contingencies—	
Dietary charges	Rs. 34,000
Hospital charges	„ 2,500
Clothing and bedding	„ 20
Sanitation charges	„ 4,500
Charges for moving prisoners	„ 2,000
Miscellaneous services and supplies	„ 4,500
Contingent charges	„ 2,000
Extraordinary charges for Live-Stock, Tools and Plant (non-recurrent).	„ 8,000
Grants-in-aid, Contributions, etc.—	
Grant-in-aid to Sports Club	„ 40
Subsistence allowance to released prisoners	„ 40
Jail Manufactures—	
Contingencies (including Rs. 5,700 non-recurrent for purchase of smithy and weaving implements, etc.)	„ 17,800
Total	...Rs. 1,19,893
In round	Rs. 1,20,000

With the establishment of the proposed New Central Prison, the temporary Prison Camp at Sukkur will be abolished. As expenditure to an extent of nearly Rs. 90,000 per annum is now being incurred on this temporary Prison Camp, the extra cost on account of the New Central Prison as shown above should be considered as reduced by that extent.

ITEM 22.—Establishment etc., for the District and Camp Prisons, Sukkur.

Recurrent	.... Nil.	Non-recurrent ...	... Rs. 31,700
Total...	... Rs. 31,700	Ultimate annual recurrent ...	Nil.

REMARKS :—Government had sanctioned the following temporary staff for the District and Camp Prisons at Sukkur, from time to time, and the staff will be continued upto the 30th June 1941, after which the New Central Prison, Sukkur, is expected to function. The extra cost on this account is estimated at Rs. 31,700 as detailed below:—

Establishment—	
(1) One Superintendent in the scale of Rs. 450—30—660 and special pay of Rs. 100 per mensem	Rs. 3,040
(2) One Jailor, Group II, in the scale of Rs. 100—5—170—5—200...	„ 480
(3) Two Clerks in the scale of Rs. 25—5/2—55	„ 260
(4) Seventy-four Jail Guards, Jamadars, Havildars, Naiks, Sepoys etc.	„ 6,580
(5) One Sind Subordinate Medical Service Officer in the scale of Rs. 60—5—170	„ 240
Allowances, Honoraria, etc.—	
Travelling Allowance.—	
(Ordinary)	„ 200
(Fixed)	„ 200
House rent and other allowances	„ 1,200
Contingencies—	
Dietary charges	„ 16,000
Hospital charges	„ 500
Sanitation charges	„ 1,500
Charges for moving prisoners	„ 500
Miscellaneous services and supplies	„ 500
Contingent charges...	„ 500
Total	... Rs. 31,700

ITEM 23.—Appointment of teachers and technical instructors in prisons.

Recurrent	.... Rs. 3,850	Non-recurrent ...	... Rs. 1,660
Total	... „ 5,510	Ultimate annual recurrent ...	„ 4,600

REMARKS:—The scheme of appointing voluntary honorary teachers for imparting elementary education to prisoners has not proved successful. It is therefore proposed to appoint 4 full time paid teachers at the Central Prison, Hyderabad, and 2 at the Karachi District Prison.

2. It is also proposed to engage a weaving and a smithy instructor at the Hyderabad Central Prison to impart training to prisoners in these trades.

The following provision is required for the year 1941-42:—

	Rs.
Hyderabad Central Prison—	
4 teachers in the scale of Rs. 30—1/3—35—½—40	1,320
1 Weaving Instructor in the scale of Rs. 40—2/2—50	440
1 Smithy Instructor in the scale of Rs. 40—5/3—60	440
Other supplies and services	140
Extraordinary charges	40
Non-recurring expenditure on tools and implements etc.	1,640
Jail Manufacture	620
Karachi District Prison—	
2 teachers in the scale of Rs. 30—1/3—35—½—40	660
House-rent and other allowances	110
Other supplies and services	60
Extraordinary charges	20
Non-recurring expenditure on boards etc.	20
Total ... Rs.	5,510

Grand Total—28.—Jails and Convict Settlements.	Recurrent ... Rs.	1,22,595
	Non-recurrent „	47,060

29.—POLICE.

ITEM 24.—Increase in the strength of the Crime Branch of the Sind C. I. D.

Recurrent ...	Rs. 23,614	Non-recurrent ...	Nil.
Total ...	„ 23,614	Ultimate annual recurrent...	Rs. 23,614

REMARKS:—The Crime Branch of the C. I. D. consists of 1 Deputy Superintendent of Police, 3 Inspectors, 2 Sub-Inspectors and 6 Constables. This staff is considered insufficient to cope with the number of cases referred to the C. I. D. for investigation. Organized crime is on the increase and the majority of the cases taken up by the C. I. D. are difficult and demand lengthy and exacting investigation. It is, therefore, considered necessary to strengthen the crime section. During the current year, additional staff consisting of 1 Inspector, 4 Sub-Inspectors, 12 Head Constables and 1 peon to the Inspector was sanctioned temporarily for one year. It is now proposed to make these posts permanent. The extra expenditure on this account for the year 1941-42 is given below:—

Pay of officers—Voted—		
1 Inspector at Rs. 232 per mensem		Rs. 2,784
C. I. D. allowance (special pay) at Rs. 50 per mensem		„ 600
Pay of Establishment—		
4 Sub-Inspectors at Rs. 122 per mensem		„ 5,856
2 Head Constables at Rs. 43 per mensem		„ 1,032
5 Head Constables at Rs. 36 per mensem		„ 2,160
5 Head Constables at Rs. 28 per mensem		„ 1,680
1 Peon to the Inspector at Rs. 17 per mensem		„ 204
Special Pay—		
C. I. D. allowance at Rs. 30 per mensem to 4 Sub-Inspectors and Rs. 7 per mensem to 12 Head Constables and literacy allowance at Rs. 2 per mensem to 10 Head Constables		„ 2,688
Allowances, Honoraria, etc.—		
Travelling Allowance (Fixed)—		
Conveyance allowance to 1 Inspector and 4 Sub-Inspectors at Rs. 25 per mensem each		„ 1,500
House rent and other allowances—		
(i) European compensatory allowance at Rs. 50, compensatory allowance at Rs. 20, clothing allowance at Rs. 5 and house rent at Rs. 40 per mensem to Inspector	Rs. 1,380	
(ii) Clothing and house rent allowance at Rs. 4 and Rs. 30 per mensem respectively to each Sub-Inspector	„ 1,632	
(iii) Clothing allowance to all Head Constables at Rs. 2 per mensem each	„ 288	
(iv) House rent allowance at Rs. 7 per mensem each to 2 Head Constables and at Rs. 5 per mensem each to 10 Head Constables and at Rs. 4 per mensem to 1 peon	„ 816	
(v) Compensatory duty allowance at Rs. 5 per month each to 12 Head Constables	„ 720	
(vi) Local allowance at Rs. 4 per mensem each to 5 Head Constables and at Rs. 2 per mensem to 1 peon	„ 264	Rs. 5,100
Contingencies—		
Other charges (clothing to peon)		„ 10
Total ...		Rs. 23,614

ITEM 25.—Increase in the strength of Constabulary of the Mirpurkhas Police Station.

Recurrent	... Rs. 1,686	Non-recurrent	... Rs. 160
Total	... " 1,846	Ultimate annual recurrent...	" 1,686

REMARKS :—In accordance with the Police Re-organization Scheme prepared in 1928 and sanctioned in 1936, the strength of the police force of Mirpurkhas Town Police Station was fixed at 5 Head Constables and 21 Constables. The scheme was prepared in 1928 and since then Mirpurkhas has become a flourishing town. The population has more than doubled, the area of the town has increased by nearly 50 per cent., the number of ginning factories and presses has increased and reported cognizable crime has doubled. It was, therefore, found necessary to increase the strength by 2 Head Constables and 12 Constables. On the abolition, in 1938, of the Head-quarters Mounted Emergency Reserve consisting of 1 Head Constable and 9 Constables, the strength of the Mirpurkhas Town Police Station was increased by 1 Head Constable and 9 Constables (unarmed). It is now proposed to sanction the remaining increase of 1 Head Constable and 3 Constables. The cost of the above establishment for 1941-42 is Rs. 1,846 as shown below :—

Recurrent.

Pay of Establishment—		
1 Unarmed Head Constable on an average cost of Rs. 34-8-0 per mensem	Rs.	414
3 Unarmed Constables at Rs. 23 each per mensem ...	"	828
Literacy allowance at Rs. 2 per mensem each for 4 men ...	"	96
Allowances and Honoraria—		
Compensatory allowance at Rs. 2 per mensem and house rent allowance at Rs. 4 per mensem each for 4 men ...	"	288
Contingencies—		
Clothing grant at Rs. 1-4-0 per mensem each	"	60
Total recurrent ...	Rs.	1,686

Non-recurrent.

Initial capitation grant at Rs. 40 each per annum	Rs.	160
Total recurrent and non-recurrent ...	Rs.	1,846

ITEM 26.—Increase in the strength of the Police stationed at the Mirpurkhas Railway Police Station.

Recurrent	... Rs. 4,232	Non-recurrent	... Rs. 600
Total	... " 4,832	Ultimate annual recurrent...	" 4,232

REMARKS :—At present there are only two constables for escort duty on trains between Hyderabad and Mirpurkhas on the Jodhpur Railway. There are no escorts on trains running between Mirpurkhas and Khadro, Mirpurkhas and Pithoro *via* Jhudo and Mirpurkhas and Khokhropar. It is considered necessary that there should be police escorts in passenger trains running on these railway

lines. It is, therefore, proposed to appoint eight additional constables for this purpose. The total extra expenditure during the year 1941-42 is as under :—

Recurrent.

Railway Police—	
Pay of Establishment—	
8 Constables at Rs. 23 per mensem	Rs. 2,208
Literacy allowance (special pay)	„ 96
Allowances, Honoraria, etc.—	
Travelling Allowance (ordinary)	„ 1,056
House rent and other allowances	„ 672
Contingencies—	
Clothing charges	„ 120
Ordnance Stores	„ 80

Non-recurrent.

Initial capitation grant to 8 Constables at Rs. 75 each	„ 600
Total recurrent and non-recurrent ...	Rs. 4,832

Grand Total—29.—Police ...	Recurrent ...	Rs. 29,532
	Non-recurrent ...	„ 760

37.—EDUCATION.

ITEM 27.—Continuance of the posts of a Physical Instructor, a clerk and a peon and the creation of the post of a Hindustani teacher for the Training College for Men at Hyderabad.

Recurrent ...	Rs. 800	Non-recurrent ...	Rs. 1,232
Total ...	„ 2,032	Ultimate annual recurrent.	„ 1,210

REMARKS:—(1) The post of a physical instructor was created temporarily in the Training College for Men, Hyderabad, to give the primary teachers undergoing training in the College, a course of instruction in physical culture also. It is now proposed to continue the arrangement during the next year as well. The instructor is given a peon. A provision of Rs. 1,232 as detailed below has been included in the next year's budget:—

Physical Instructor at Rs. 70 per mensem (in the scale of Rs. 70—5/2—90-E.B.—5—125)	Rs.	840
One peon on Rs. 16 per mensem	„	192
Medical supervision and examination	„	100
Contingencies	„	100
Total ...	Rs.	1,232

(2) The work in the Training College for Men has increased considerably owing to its expansion and in order to cope with the increased work one additional clerk in the grade of Rs. 25—5/2—55 was sanctioned in 1940 as a temporary measure up to 28th February 1941. As the work is not likely to decrease in the future, it is proposed to make the post permanent. A provision of Rs 360 on this account has therefore been included in the next year's budget.

(3) It it also proposed to provide for the teaching of Hindustani. Provision of Rs. 440 has therefore been made for the post of a Hindustani teacher in the scale of Rs. 40—2/3—50—1—60 for 11 months.

ITEM 28.—Appointment of one clerk in each of the 3 offices of the Deputy Educational Inspectors for Muslim Education.

Recurrent ...	Rs. 1,080	Non-recurrent	Nil.
Total ...	„ 1,080	Ultimate annual recurrent....	Rs. 1,640

REMARKS:—Owing to increase in work in the offices of the Deputy Educational Inspectors for Muslim Education as a result of the increase in the number of Mulla Schools and improvements effected in the maintenance of record, one post of additional clerk in the scale of Rs. 25—5/2—55, in each of the 3 offices of the Deputy Educational Inspectors for Muslim Education was sanctioned on a temporary basis. As the work is not likely to decrease in the future, it is proposed to make these posts permanent. A provision of Rs. 1,080 on this account is included in the budget.

ITEM 29.—Improvement and expansion of Mulla Schools.

Recurrent ...	Rs. 37,100	Non-recurrent ...	Rs. 1,000
Total ...	„ 38,100	Ultimate annual recurrent...	„ 37,100

REMARKS:—As Mulla schools are the cheapest agency for the spread of primary education among the rural masses, it is proposed to improve them on the following lines:—

(1) Out of 983 Mulla Schools, primary course is taught only in 316 schools. It is proposed to sanction 80 more teachers at an approximate cost of Rs. 15,000 so that the primary course may be taught in some more schools.

(2) It is proposed to raise the pay of the Mulla Assistants by rupee one in the case of unqualified and qualified teachers. The extra cost on this account is estimated at Rs. 2,100 per annum.

(3) Owing to the increase in the number of students attending the Mulla Schools, the capitation grant payable to the schools will have to be increased by about Rs. 20,000.

(4) It is also proposed to sanction an additional non-recurring allotment of Rs. 1,000 towards accommodation grant.

ITEM 30.—Grants to local bodies for primary education—Extension of compulsory primary education in one more taluka.

Recurrent	... Rs. 7,400	Non-recurrent	.... Rs. 2,000
Total	... „ 9,400	Ultimate annual recurrent ...	„ 11,500

REMARKS:—In pursuance of the policy of Government to introduce compulsory primary education in one taluka of each district in the Province, the scheme has been introduced in the talukas of Larkana, Sukkur, Dadu and Sanghar. It is proposed to extend it to the Thul taluka in the next year, and provision for the necessary grant-in-aid is included in the budget.

2. As the proposal necessitates the creation of a post of Supervisor for inspecting the additional schools that will be opened, provision for expenditure on this account is also included in the budget.

3. The details of the recurrent and non-recurrent expenditure are as shown below:—

Recurrent Expenditure

Pay of a Supervisor in the grade of Rs. 45—5—115—E. B.—5—145—E.B.—6—175	Rs. 500
Travelling allowance to the Supervisor	„ 300
Grant-in-aid to the local authority	„ 6,600
Total, recurrent ...	Rs. 7,400

Non-recurrent.

Grant-in-aid to the local authority on account of initial expenditure (equipment, furniture, etc.)	Rs. 2,000
Total ...	Rs. 9,400

ITEM 31.—Opening of two additional classes in the Practising School attached to the Training College for Men, Hyderabad.

Recurrent	... Rs. 1,375	Non-recurrent	... Rs. 500
Total	... „ 1,875	Ultimate annual recurrent ...	„ 1,800

REMARKS:—As the number of admissions in the 1st Year Class of the Training College for Men has been raised from 70 to 150, it is found difficult to arrange for a sufficient number of practical lessons to be given by each candidate for want of the necessary number of classes in the Practising School. It is therefore proposed to open two additional classes. The expenditure on the item for 1941-42 has been estimated as under:—

Recurrent.

Pay of Establishment—	
2 Assistant Masters at Rs. 40 in the grade of Rs. 40—2/3—50—1—60 for 11 months	Rs. 880
Special pay to each teacher at Rs. 5 per mensem	„ 110
Total ...	Rs. 990
Allowances, Honoraria, etc.—	
Compensatory allowance at Rs. 5 per mensem for each teacher ...	Rs. 110
Contingencies—	
Rent at Rs. 25 per mensem for 11 months	Rs. 275
Total ...	Rs. 1,375

Non-recurrent.

Purchase of necessary furniture and other equipment for the two additional classes	Rs. 500
Total ...	Rs. 1,875

ITEM 32.—Grant-in-aid to the Deaf and Dumb School to be started by the Ida Rieu Poor Welfare Association.

Recurrent ...	Rs. 6,000	Non-recurrent ...	Rs. 3,000
Total ...	" 9,000	Ultimate annual recurrent...	" 6,000

REMARKS :—There is need for a school for deaf and dumb children in Karachi. The Ida Rieu Poor Welfare Association, Karachi, have agreed to open such a school on condition that they are given a grant-in-aid at the rate of 2/3rd of the expenditure. The estimated expenditure to Government on this account comes to Rs. 6,000 recurring and Rs. 3,000 non-recurring and a provision of Rs. 9,000 is accordingly included in the budget estimate for 1941-42.

ITEM 33.—Restarting the literacy campaign.

Recurrent ...	Rs. 25,000	Non-recurrent ...	Nil.
Total	" 25,000	Ultimate annual recurrent	Rs. 25,000

REMARKS:—It is proposed to revive the literacy movement started in 1939-40 by opening 400 permanent night schools. The schools will be opened at places where there are well-established primary schools, and will be placed in-charge of the Head Masters of the primary schools in the area concerned, who will be paid an honorarium of Rs. 5 per mensem each. The expenditure estimated for the year 1941-42 is Rs. 40,400 as shown below, and it is proposed to meet it from the Provincial Revenues to the extent of Rs. 25,000 and the balance from popular contributions :—

Allowance to 400 teachers ...	400×5×12 ...	Rs. 24,000
Contingencies at Rs. 2 per mensem per school	400×2×12 ...	" 9,600
Lamps		" 800
Literacy Readers at 4 annas per copy		" 3,000
Slates etc., at 4 annas per head		" 3,000
	Total ...	Rs. 40,400

ITEM 34.—Grant-in-aid to the Hindustan Scout Association.

Recurrent ...	Rs. 1,000	Non-recurrent ...	Nil.
Total... ...	" 1,000	Ultimate annual recurrent	Rs. 1,000

REMARKS :—Government have accorded official recognition to the Hindustan Scout Association. It is now proposed to assist it by giving a grant-in-aid of Rs. 1,000 per year. The necessary provision has been included in the next year's budget.

Grand Total—37.—Education ...	Recurrent ...	Rs. 79,755
	Non-recurrent ...	" 7,732

38.—MEDICAL.

ITEM 35.—Establishment of eight more grant-in-aid dispensaries.

Recurrent ...	Rs. 11,840	Non-recurrent ...	Rs. 5,600
Total ...	„ 17,440	Ultimate annual recurrent...	„ 19,760

REMARKS:—In pursuance of the scheme of rural medical relief approved of by the Legislative Assembly, Government had offered in 1938-39 to pay an annual grant-in-aid of Rs. 1,000 to each of the District Local Boards in Sind who undertook to establish in their respective areas one additional dispensary. Except the District Local Board, Larkana, all the Boards took advantage of this offer, and the grant-in-aid intended for, but not availed of by the District Local Board, Larkana, was given to the District Local Board, Dadu, which established two new dispensaries in 1938-39. With the approval of the Legislature this offer was repeated in the year 1939-40; and again with the exception of the District Local Board Larkana, all the Boards took advantage of the scheme. It is now proposed to make a similar offer in 1941-42 with an additional inducement of a non-recurring equipment grant of Rs. 700 for each dispensary. On the assumption that the offer will be accepted by all the Boards, the estimated expenditure on the scheme during the year 1941-42 will amount to Rs. 17,440 against which Government will receive a sum of Rs. 5,760 by way of contribution from the Boards towards the pay of Government Medical Officers placed in charge of these grant-in-aid dispensaries. The ultimate annual recurrent cost of this proposal is Rs. 19,760 against which the contribution recoverable from the District Local Boards will amount to Rs. 8,640. Details of the estimated expenditure during 1941-42, are as under:—

Recurrent.

Annual grant-in-aid to 8 dispensaries at Rs. 1,000 each	Rs. 8,000
Pay of Sind Subordinate Medical Service Officers at Rs. 50 per mensem each	„ 3,200
House-rent allowance to the Sind Subordinate Medical Service Officers at Rs. 10 per mensem each	„ 640
Non-recurrent.	
Equipment grant at Rs. 700 for each of the above dispensaries ...	Rs. 5,600
Total ...	Rs. 17,440

NOTE.—Provision is being made for 8 months on the assumption that it will take about three months to complete negotiations with the District Local Boards.

ITEM 36.—Scheme for subsidising "Vaids" and "Hakims".

Recurrent ...	Rs. 3,760	Non-recurrent ..	Nil.
Total ...	„ 3,760	Ultimate annual recurrent...	Rs. 5,040

REMARKS:—For some time past there has been an insistent demand from the public in this Province for the recognition of the Ayurvedic and Unani systems of medicine by Government, and repeated representations have been made to Government for the adoption of legislative measures to remove the disabilities from which the practitioners of these systems of medicine are suffering at present. In order to meet this demand, Government have passed the Sind Medical Practitioners Act, which will be brought into force after the rules thereunder have been approved by Government. As a further step to encourage the medical practitioners to get registered under this measure, and also to make available medical treatment by the Ayurvedic and Unani systems of medicine, it is proposed to adopt, as an experimental measure, a scheme whereby eight such practitioners will be subsidized during 1941-42, four practising in the Ayurvedic system of medicine and four in the Unani system. One practitioner will be appointed in each

district to render medical aid to the people of a small group of selected villages in consideration of receiving the Government subsidy. Government will make comprehensive rules in this respect. The details of the estimated expenditure during 1941-42 are as follows :—

(i) Subsidy at the rate of Rs. 30 per mensem to each practitioner (30 × 8 × 8)	Rs.	1,920
(ii) Fixed travelling allowance at the rate of Rs. 10 per mensem to each practitioner (10 × 8 × 8)...	"	640
(iii) Annual grant-in-aid for medicines at Rs. 150 each (150 × 8) ...	"	1,200
Total ...	Rs.	3,760

NOTE.—Provision is made for 8 months only on the assumption that it will take 3 months to complete the preliminary arrangements.

ITEM 37.—Appointment of additional Ward Servants at the Civil Hospital, Hyderabad.

Recurrent ...	Rs. 1,122	Non-recurrent ...	Nil.
Total ...	" 1,122	Ultimate annual recurrent ...	Rs. 1,224

REMARKS:—In accordance with a recommendation of the Re-organization Committee, it is proposed to appoint six male ward servants on Rs. 15 per mensem plus house rent allowance of Rs. 2 per mensem each, at the Civil Hospital, Hyderabad. The estimated expenditure during 1941-42 will be Rs. 1,122 as under :—

(i) Pay of Establishment—		
Inferior Establishment	Rs.	990
(ii) Allowances, honoraria, etc.—		
House rent and other allowances	"	132
Total ...	Rs.	1,122

ITEM 38.—Grant-in-aid to the Countess of Dufferin's Fund, Sind Provincial Council.

Recurrent ...	Nil.	Non-recurrent ...	Rs. 4,000
Total ...	Rs. 4,000	Ultimate annual recurrent ...	Nil.

REMARKS:—The Sind Provincial Council of the Countess of Dufferin's Fund is trying to improve the facilities for women's medical aid throughout the Province. A grant-in-aid of Rs. 4,000 for the year 1940-41 was sanctioned for this institution with the approval of the Assembly. This institution deserves financial aid, and it is proposed to give it a grant of Rs. 4,000 in 1941-42 also.

ITEM 39.—Grant-in-aid to the Henderson Blind Relief Association, Mirpurkhas.

Recurrent ...	Nil.	Non-recurrent ...	Rs. 4,000
Total ...	Rs. 4,000	Ultimate annual recurrent ...	Nil.

REMARKS :—The Association is doing very valuable work for the relief of poor persons afflicted with eye diseases, and with the approval of the Assembly a non-recurring grant-in-aid of Rs. 4,000 was sanctioned during each of the years 1939-40 and 1940-41. It is considered necessary to encourage the Association by continuing the grant of Rs. 4,000 during the year 1941-42 also.

Grand Total—38.—Medical	Recurrent ...	Rs.	16,722
	Non-recurrent ...	"	13,500

39.—PUBLIC HEALTH.

ITEM 40.—Grant-in-aid to the Ishwaribai Maternity Home, Shikarpur.

Recurrent ...	Rs. 500	Non-recurrent ...	Nil.
Total ...	„ 500	Ultimate annual recurrent ...	Rs. 500

REMARKS :—This Home is serving a very useful purpose in Shikarpur. It is a fairly big institution with a well qualified staff and deserves Government help. Government have been giving it a non-recurrent grant-in-aid of Rs. 500 from the year 1939-40 and propose to make the grant recurrent.

ITEM 41.—Grant-in-aid to Mrs. Parpatibai Awatsingh Sanatorium, Jherruck.

Recurrent ...	Nil	Non-recurrent ...	Rs. 1,000
Total ...	Rs. 1,000	Ultimate annual recurrent ...	Nil.

REMARKS:—Poor patients suffering from tuberculosis are treated at this Sanatorium which is the only one of its kind in Sind. The institution is rendering very useful service and its income is mostly derived from popular contributions. A grant-in-aid of Rs. 1,000 for each of the years 1939-40 and 1940-41 was sanctioned for this institution with the approval of the Assembly. It is considered necessary to encourage this institution by paying the grant of Rs. 1,000 next year also.

ITEM 42.—Grant-in-aid to Seth Issardas Assanmal Health Association and Seth Lakhmichand Issardas Maternity Home, Karachi.

Recurrent ...	Rs. 1,000	Non-recurrent ...	Nil.
Total	„ 1,000	Ultimate annual recurrent	Rs. 1,000

REMARKS :—The Karachi Health Association and Bherumal Thakurdas Maternity Home, Karachi, which is now called the Seth Issardas Assanmal Health Association and Seth Lakhmichand Issardas Maternity Home, Karachi, has been getting a recurring grant of Rs. 1,000 per annum from 1937-38. In addition to this, a non-recurrent grant of Rs. 1,000 has been sanctioned during each of the years 1939-40 and 1940-41. It is now proposed to make this additional grant-in-aid recurring, thus bringing the total recurring grant-in-aid to the institution to Rs. 2,000.

ITEM 43.—Grant-in-aid to the Larkana Municipality for anti-larva treatment.

Recurrent ...	Nil.	Non-recurrent ...	Rs. 2,000
Total ...	Rs. 2,000	Ultimate annual recurrent	Nil.

REMARKS :—The Ghar canal in Larkana constitutes a source of danger to the health of the people residing in the town, as it provides a fertile breeding place for mosquitoes. The Municipality of Larkana had agreed to take steps to stop the breeding of mosquitoes by means of anti-larva treatment of stagnant pools. Considering, however, that the Municipality would not be a suitable agency for spending this grant, Government decided to place the allotment of Rs. 2,000 (sanctioned as a non-recurring new item during each of the years 1939-40 and 1940-41) at the disposal of the Collector of Larkana for expenditure on anti-larva operations in consultation with the Director of Health Services. A Sanitary Board has been formed under the Chairmanship of the Collector of Larkana to carry out the scheme more effectively. It is proposed to carry on the operations during the next year also.

ITEM 44.—Appointment of additional staff for the Chemico-Bacteriological Laboratory, Karachi.

Recurrent ...	Rs. 1,825	Non-recurrent	Nil.
Total ...	„ 1,825	Ultimate annual recurrent...	Rs. 2,352

REMARKS :—The Bombay Prevention of Adulteration Act has been extended to all the important municipalities and as it is contemplated to extend its provisions to other minor municipalities also, there would be a considerable increase in the analytical work to be done in the Chemico-Bacteriological Laboratory, Karachi. In order to cope with this increased work, the following establishment which has been sanctioned for the current year is proposed to be made permanent.

The details of the provision required during the year 1941-42 are as under:—

1 Junior Chemical Assistant in the grade of Rs. 75—5—150	Rs.	991
Karachi Local Allowance to the Junior Chemical Assistant	"	136
1 Clerk in the grade of Rs. 25—5/2—55 ...	"	360
Karachi Local Allowance to the Clerk ...	"	60
1 Laboratory Attendant in the grade of Rs. 15—1—29	"	218
Karachi Local Allowance to the Laboratory Attendant	"	60
Total ...	Rs.	1,825

ITEM 45.—Appointment of a Malarialogist and staff.

Recurrent ...	Rs. 4,495	Non-recurrent ...	Rs. 1,600
Total ...	" 6,095	Ultimate annual recurrent	Rs. 6,649

REMARKS:—Malaria is taking a heavy toll of human life in Sind. The measures taken by Government so far to combat this disease, are the appointment of about a dozen touring medical officers during the malarial season every year, and the free distribution of quinine in the rural areas. These involve an expenditure of about Rs. 50,000 per annum. In order to take more concerted action, it is proposed to appoint a Malarialogist with adequate staff, so that he may, in the first instance, make a malarial survey of such parts of the Province as are badly affected. The establishment will be sanctioned for 2 years in the first instance and the question of continuing it permanently will be considered later, if it is found necessary to do so. The extra cost on this account during the next year is estimated at Rs. 6,095 as shown below:—

Recurrent.

Pay of Officers—				
Malarialogist, pay at Rs. 200 per mensem, (scale Rs. 200—40/3—240—E. B.—40/3—320—E. B.—40/3—400)...			Rs.	2,000
Pay of Establishment—				
1 Laboratory Assistant, pay Rs. 30 per mensem in the scale of Rs. 25—5/2—55 ...	Rs.	300		
1 Insect Collector at Rs. 25 per mensem ...	"	250		
1 Peon at Rs. 16 per mensem	"	160	Rs.	710
Allowances, Honoraria, etc.—				
Permanent Travelling allowance to the Malarialogist at Rs. 67-8-0 per mensem ...	Rs.	675		
Permanent Travelling Allowance to the Laboratory Assistant at Rs. 20 per mensem ...	"	200		
Permanent Travelling Allowance to the Insect Collector at Rs. 15 per mensem ...	"	150		
Permanent Travelling Allowance to the Peon at Rs. 6 per mensem	"	60	Rs.	1,085
Contingencies			"	700
Total ...			Rs.	4,495

NOTE.—The above provision is being made for 10 months on the assumption that it will take one month to engage the staff.

Non-recurrent.

Field laboratory equipment (including microscope) ...	Rs.	1,500
Camp Furniture	"	100
	Rs.	1,600
Total	Rs.	6,095

Grand Total—39.—Public Health ...	Recurrent ...	Rs.	7,820
	Non-recurrent ...	"	4,600

40.—AGRICULTURE.

ITEM 46.—Re-organisation of the Horticultural Section and extension of the Government Fruit Farm, Mirpurkhas.

Recurrent ..	Rs. 11,100	Non-recurrent ..	Rs. 11,200
Total ..	„ 22,300	Ultimate annual recurrent ..	„ 13,250

REMARKS:—The old Government Farm at Mirpurkhas which was converted into a Fruit Farm in 1926 has done useful experimental and research work on fruits and the time is now ripe for an expansion of the activities of the Farm so as to meet the increasing demand for fruit plants etc., and to carry out further research on fruit problems. The Horticultural Section can supply to the public only about 40,000 fruit plants per annum though the demand exceeds one lakh and is expected to be doubled in the near future. Experimental work has yet to be undertaken on the preservation of fruit products and the manufacture and storage of tinned and bottled fruits, juices etc. In order to extend the scope of the research work and to increase the supply of nursery fruit plants, it is proposed to re-organise the Horticultural Section of the Agricultural Department. It is very necessary to extend the area of the Farm so as to increase the area under experimental work and nurseries. The present area of the Farm is, therefore, proposed to be increased by acquiring 54 acres of land. Simultaneously the following additional staff will be necessary to organise and control more efficiently the activities of the Horticultural Section in the Province:—

(i) One Horticultural Inspector to supervise, inspect and establish demonstration orchards and demonstrate improved methods of fruit farming;

(ii) One Graduate Assistant to assist the Horticulturist in research work at the Headquarters; and

(iii) Eight Malhis to assist the Horticultural Inspector in planting orchards and establishing nurseries on zamindari lands.

The following provision is therefore required for the year 1941-42:—

Recurrent.

1 Horticultural Inspector in the scale of Rs. 110—8—150 at Rs. 110 per mensem	Rs.	1,210
1 Graduate Assistant in the scale of Rs. 60—60—70—5—100 at Rs. 60 per mensem	Rs.	660
8 Malhis in the scale of Rs. 25—1—35 at Rs. 25 per mensem each	„	2,200
Travelling Allowance...	„	500
Contingencies	„	6,500
Total	Rs.	11,070
Rounded to ...	Rs.	11,100

Non-recurrent.

Acquisition of 54 acres of land at Rs. 150 per acre ...	Rs.	8,100
Development and canalisation	„	600
Laboratory and Museum equipment	„	2,500
	Rs.	11,200
Total ...	Rs.	22,300

ITEM 47.—Acquisition of additional land for the extension of the Government Auxiliary Farm at Oderolal.

Recurrent ...	Rs. 800	Non-recurrent	Rs. 15,800
Total	„ 16,600	Ultimate annual recurrent .	„ 800

REMARKS :—The Oderolal Farm comprises an area of about 320 acres and contains ten hari holdings of 32 acres each. Two of these holdings are at present assigned to educated unemployed hari students and one has been reserved and given to the Special Cotton Research Botanist for research work on different types of cotton, leaving seven for cultivation by ordinary haris. The demand for training of both the student and ordinary haris and for improved seeds has increased. In order to cope with these demands, Government have decided to extend the farm by acquiring an additional area of 135·7 acres. The following provision is required during the year 1941-42 :—

Capital expenditure.—

Cost of 135·7 acres at Rs. 95 per acre ...	... Rs.	12,850
Development of land at Rs 10 per acre ...	.... "	1,350
Wire fencing	... "	800
Construction of 4 additional quarters for haris	... "	800
Total	... Rs.	15,800

Recurring expenditure.—

Pay of establishment—		
Pay of one Muccadam for 11 months at Rs. 25 per month	.... Rs.	275
Contingencies—		
Water cess for the additional area . .	... Rs.	550
Total	... Rs.	825
In round	.... Rs.	800
Total in round figure	... "	16,600

ITEM 48—Entertainment of a Mechanical Assistant at the Agricultural Research Station, Sakrand.

Recurrent	.. Rs. 1,014	Non-recurrent ...	Nil.
Total	.. " 1,014	Ultimate annual recurrent	Rs. 1,160

REMARKS :—The post of Mechanical Assistant at the Agricultural Research Station, Sakrand, in the scale of pay of Rs. 80—4—100 which was formerly known as the post of Tractor Driver, has been in existence since October 1931 on a temporary basis and it is now proposed to make it permanent. Very recently the Mechanical Assistant has been assigned the additional duties of teaching at the Agricultural Institute, Sakrand, in the capacity of a junior lecturer in Agricultural Engineering. The following provision is therefore required for the year 1941-42 :—

Pay of Establishment—

1 Mechanical Assistant in the scale of pay of Rs. 80—4—100 ... ... Rs. 1,014

ITEM 49.—Scheme for the investigation of minimum water requirements for growing rice on the Dadu Canal System.

Recurrent	.... Rs. 1,700	Non-recurrent ...	... Rs. 5,200
Total	... " 6,900	Ultimate annual recurrent ...	" 1,700

REMARKS :—The subject of water logging in Sind has been fully examined by the Central Board of Irrigation who have recommended that experiments should be conducted at once to find out the minimum amount of water required for growing rice without reducing the yield. Government have accepted this recommendation and also approved of the proposals of the Director of Agriculture

for the suggested experiments on the Dadu Canal system. The experiments will be conducted near the Agricultural Research Station, Dokri. The details of the provision required for the year 1941-42 are as under :—

Recurrent.

1 Graduate Assistant in charge of experiments at Rs. 75 per mensem for 9 months	Rs.	675
4 Inferior servants	,,	495
Travelling Allowance	,,	235
Contingencies	,,	300
	Rs.	1,705
In round ...	Rs	1,700

Non-recurrent.

Lands and buildings	Rs.	4,200
Pipe sluices, weirs and masonary constructions, etc. ...	,,	1,000
	Rs.	5,200
Total ...	Rs.	6,900

ITEM 50.—Rat killing operations in Karachi district (except Karachi taluka) and Umarkot taluka of the Thar Parkar district.

Recurrent ...	Nil.	Non-recurrent ...	Rs. 10,100
Total	Rs. 10,100	Ultimate annual recurrent ,,	Nil.

REMARKS:—Having been encouraged by the satisfactory results achieved from the rat killing operations during the years 1938-39 and 1939-40, the necessity of continuing them during the year 1940-41 on a sufficiently larger scale was brought to the notice of the Legislative Assembly last year. A provision of Rs. 22,100 was accordingly sanctioned for the purpose. It has been considered necessary to continue these operations during the year 1941-42 as well.

2. Due to war, the rates of powder have gone high and it is also not easily available. In the circumstances, killing rats with gas has become a costly proposition. Accordingly, so far as the Karachi district is concerned the operations will be started from April to June in the waste lands and lakes with hired labour with the balance of poisonous powder available from the stock of the year 1940-41, and from July to October on zamindari lands by hand killing for which a reward of 8 annas per 100 rats killed will be paid. So far as the Thar Parkar district is concerned, the cultivators being unfamiliar with the practice of killing rats by hand, fumigation with pumps will be necessary for all the seven months.

The details of the provision required for the year 1941-42 are given below :—

KARACHI DISTRICT.

4 Overseers at Rs. 40 per mensem for 3 months ...	Rs.	480
Travelling allowance at Rs. 30 per mensem for 3 months	,,	360
3 Jamadars at Rs. 20 per mensem for 3 months ...	,,	180
30 Coolies at Rs. 15 per mensem for 3 months ...	,,	1,350
Miscellaneous, Railway freight, carriage etc. ...	,,	100
Reward for killing rats by hand for Shahbunder and Tatta districts except Karachi taluka at 8 annas per 100	,,	2,000
	Rs.	4,470

THAR PARKAR DISTRICT (UMERKOT TALUKA).

1 Overseer at Rs. 40 per mensem for 7 months ...	Rs.	280
2 Jamadars on Rs. 20 per mensem for 7 months ...	"	280
15 Coolies on Rs. 15 per mensem for 7 months ...	"	1,575
Travelling allowance at Rs. 30 per mensem for 7 months	"	210
Purchase of poison dust	"	3,150
Miscellaneous	"	100
	Rs.	5,595
Total ...	Rs.	10,065
In round ...	Rs.	10,100

ITEM 51.—Opening of a Veterinary Hospital at the Agricultural Research Station, Sakrand.

Recurrent	... Rs.	2,700	Non-recurrent	Nil.
Total	... "	2,700	Ultimate annual recurrent ...	Rs. 2,700

REMARKS :—Veterinary science is a subject prescribed in the syllabus for the Agricultural Degree Course. To impart training in this subject it is essential to attach a Veterinary Hospital to the King George V Institute of Agriculture, Sakrand. The following provision for establishment and contingencies is necessary and has been made in the estimates for 1941-42 :—

1 Veterinary Assistant Surgeon in the scale of Rs. 75—4—115—E.B.—4—155 at Rs. 115 per mensem	Rs.	1,265
1 Compounder in the scale of Rs. 25—1—35 at Rs. 25 per mensem	"	275
3 Inferior servants	"	484
Contingencies	"	700
Total ...	Rs.	2,724
In round ...	Rs.	2,700

ITEM 52.—Scheme for the investigation of alternative crops to cotton, wheat etc., in the Barrage areas.

Recurrent	... Rs.	5,600	Non-recurrent ...	Nil.
Total	... "	5,600	Ultimate annual recurrent ...	Rs. 5,700

REMARKS:—The question of investigating alternative money crops to cotton and wheat has assumed great importance owing to the low prices for wheat, rice and cotton prevailing during certain periods and to the necessity of achieving the full designed intensity of crops during the rabi season by the cultivation of crops having a wider range of sowing period such as oil-seed crops. The scheme for investigating the possibilities of extension of cultivation of oil-seed and pulse crops in the Barrage areas which is financed from the provincial revenues since the year 1937-38 requires to be continued further. The Imperial Council of Agricultural Research which was approached to finance this scheme have refused to do so on the ground that the scheme comes within the purview of the Provin-

cial Department of Agriculture. The following provision is therefore required for the year 1941-42 :—

Agricultural Experiments and Research.

Graduate Assistant (Rs. 160—10—260)	Rs.	2,310
1 Peon at Rs. 15 per mensem	,,	180
Travelling Allowance	,,	350
Contingencies	,,	2,800
Total ...	Rs.	5,640
Rounded to	Rs.	5,600

ITEM 53.—Continuance of the Agricultural Marketing Scheme.

Recurrent ...	Rs. 21,500 ...	Non-recurrent ...	Nil.
Total ...	,, 21,500	Ultimate annual recurrent...	Rs. 23,000

REMARKS:—The Royal Commission on Agriculture and the Central Enquiry Committee laid great stress on agricultural marketing and recommended that whole time officers should be appointed in every Province to investigate marketing conditions. They considered that marketing was as important as the production of a commodity and that the prosperity of the cultivator and his progress in agricultural efficiency depended very largely upon sound marketing. Accordingly the Government of India provided a lump grant of Rs. 96,140 through the Imperial Council of Agricultural Research for the improvement of agricultural marketing for a period of 5 years. The grant was made on the assumption that the responsibility for developing agricultural marketing would eventually be undertaken by the Provincial Government. The Council have limited their grant to Rs. 15,000 only during the year 1940-41 and have indicated that they will progressively reduce this in future years during which time the Local Government will be able to make arrangements to assume full responsiblity in the matter.

2. The first stage of collection of data in regard to the principal agricultural commodities on a scientific basis with a view to take up the next stage of actual development by which it is hoped to secure better prices for the producers has been completed. It is proposed to continue the scheme and the following provision is required for the year 1941-42 :—

1 Marketing Officer in the scale of Rs. 170—10—250 —E. B.—20—500	Rs.	5,400
2 Marketing Officers in the scale of Rs. 170—10—250 —E. B.—15—400	,,	6,534
Establishment charges payable to other Governments, Departments etc., (leave salary contribution of Dr. Hira)	,,	670
3 Clerks in the scale of Rs. 25—5/2—55	,,	1,159
4 Inferior servants	,,	768
Travelling allowance	,,	2,950
House-rent and other allowance	,,	1,010
Contingencies	,,	1,000
	Rs.	19,491
In round ...	Rs.	19,500

Hide Grading Station—

1 Grader at Rs. 45 per mensem	Rs.	540
1 Recorder at Rs. 30 per mensem ...	„	360
1 Scaler and Weighman at Rs. 16 per mensem ...	„	192
Conveyance allowance	„	108
Contingencies	„	800
	Rs.	2,000
Total ...	Rs.	21,500

ITEM 54.—Additional establishment for the Office of the Director of Agriculture, Sind.

Recurrent	Rs. 4,350	Non-recurrent ...	Nil.
Total ...	„ 4,350 ...	Ultimate annual recurrent ...	Rs. 5,200

REMARKS :—A temporary establishment consisting of one Accountant, one Junior Auditor, one Senior Clerk, one Junior Clerk and a Chowkidar is entertained in the Office of the Director of Agriculture. The staff of that office has been held to be insufficient as the work of accounts and audit is continuously on the increase. It is therefore necessary to retain this establishment and the following provision will be necessary for the year 1941-42 :—

A (2) Pay of establishment.

Accountant in the scale of pay of Rs. 120—5—170 ...	Rs.	1,655
Junior Auditor in the scale of Rs. 80—5/2—95 ...	„	1,014
1 Senior Clerk in the scale of Rs. 80—5/2—95 ...	„	996
1 Junior Clerk in the scale of Rs. 25—5/2—55 ...	„	485
1 Office Chowkidar at Rs. 17 per month	„	204
	Rs.	4,354
In round ...	Rs.	4,350

ITEM 55.—Agricultural Research development and propaganda.

Recurrent ...	Rs. 3,98,500	Non-recurrent ...	Nil.
Total ...	„ 3,98,500	Ultimate annual recurrent ...	Rs. 4,44,910

REMARKS:—At present the vast majority of the staff employed in Agricultural Research Development and Propaganda work is temporary. This staff is employed on Research Stations, Experimental Farms, Auxiliary Farms and district propaganda. It is considered necessary to continue the existing staff and the following provision will be required for the year 1941-42.

Superintendence.

Pay of Officers—

2 Deputy Directors of Agriculture in the scale of Rs. 300—900	Rs.	10,662
1 Divisional Superintendent of Agriculture, North Sind in the scale of Rs. 170—500	„	3,450
	Rs.	14,112

Pay of Establishment—

2 Head Clerks for two Deputy Directors of Agriculture in the scale of Rs. 90—5/2—115	Rs.	2,273
5 Junior Clerks in the scale of Rs. 25—5/2—55 ...	,,	2,379
8 Peons	,,	1,440
1 Head Clerk in the scale of Rs. 90—5/2—115 ...	,,	1,109
1 Senior Clerk in the scale of Rs. 25—5/2—55—E.B.—60—5/2—75	,,	524
1 Peon on Rs. 15 per mensem	,,	180
1 Junior Clerk in the scale of Rs. 25—5/2—55 ...	,,	780
1 Peon at Rs. 15 per mensem	,,	180
Total, Pay of Establishment	Rs.	8,865

Subordinate and Expert Staff.

Pay of Officers—

2 Botanists in the scale of Rs. 300—900 ...	Rs.	8,350
2 Agricultural Chemists and Soil Physicists in the scale of Rs. 300—900	,,	9,010
1 Agriculturist in the scale of Rs. 300—900	,,	3,600
1 Agriculturist in the scale of Rs. 170—500 ...	,,	3,690
1 Cotton Breeder in the scale of Rs. 170—500 ...	,,	3,450
Special pay to Officers in charge Agricultural Research Stations, Sakrand and Dokri	,,	1,200
1 Horticulturist in the scale of Rs. 170—400 ...	,,	3,240
	Rs.	32,540

Pay of Establishment—

4 Graduate Assistants, I Grade, in the scale of Rs. 220—10—300	Rs.	11,404
8 Graduate Assistants, II Grade, in the scale of Rs. 150—5—200	,,	13,762
20 Graduate Assistants, II Grade, in the scale of Rs. 105—5—140	,,	19,428
7 Non-Graduate Assistants, III Grade, in the scale of Rs. 30—5/2—80	,,	4,721
Auxiliary Farms.		
3 Managers, I Grade, in the scale of Rs. 220—10—300.	Rs.	8,338
3 Managers, II Grade, in the scale of Rs. 150—5—200.	,,	5,001
2 Assistant Managers in the scale of Rs. 105—5—140.	,,	2,085
6 Junior Clerks, one for each Auxiliary Farm, in the scale of Rs. 25—5/2—55	,,	3,167
5 Clerks in the scale of Rs. 25—5/2—55... ...	,,	2,569
8 Muccadams on Rs. 25—1—35	,,	2,682
6 Peons on Rs. 15 per mensem	,,	1,080
	Rs.	74,237

Establishment for Agricultural Research Station, Dokri.

4 Graduate Assistants in the scale of Rs. 220—10—300	Rs.	11,329
2 Graduate Assistants in the scale of Rs. 150—5—200.	„	3,796
3 Graduate Assistants in the scale of Rs. 60—60—70—5—100	„	2,447
1 Graduate Assistant on Rs. 105—5—140 ...	„	1,340
9 Assistants on Rs. 30—30—5/2—60—E.B.—4—100	„	3,797
1 Mechanical Assistant in the scale of Rs. 80—4—100	„	1,200
1 Motor driver in the scale of Rs. 30—5/2—55 ...	„	420
1 Carpenter in the scale of Rs. 25—5/2—55 ...	„	480
3 Clerks in the scale of Rs. 25—5/2—55 ...	„	1,168
6 Muccadams on Rs. 25—1—35	„	2,072
3 Malhis on Rs. 18—20	„	670
2 Chowkidars at Rs. 17 per mensem	„	408
5 Laboratory boys at Rs. 15 per mensem	„	900
4 Peons at Rs. 15 per mensem	„	720
	Rs.	30,747

Establishment for Sub-Station at Tharushah.

1 Kamgar on Rs. 25—25—1—40	Rs.	300
1 Peon at Rs. 16 per mensem	„	192
1 Boiler attendant on Rs. 60 per mensem ..	„	720
1 Carpenter for Agricultural Research Station, Sakrand, on Rs. 25—5/2—55	„	480
47 Kamgars on Rs. 30—1—45	„	13,543

Inferior establishment.

22 Peons for District Propaganda staff at Rs. 15 per mensem each	Rs.	3,960
3 Peons for Agricultural Research Station, Sakrand ...	„	732
1 Peon for Government Fruit Farm, Mirpurkhas, at Rs. 21 per mensem	„	252
1 Peon for Inspector of Agriculture	„	240
2 Malhis for Agricultural Research Station, Sakrand, on Rs. 18—20	„	468
	Rs.	5,652

Travelling Allowance.

Superintendence	Rs.	6,700
Experimental Farms	„	9,300
Agricultural Demonstration and Propaganda ...	„	27,500
	Rs.	43,500

Contingencies.

Superintendence	Rs.	5,960
Subordinate and Expert Staff	„	1,440
Experimental Farms	„	1,13,800
Agricultural Demonstration and Propaganda ...	„	52,400
	Rs.	1,73,600
Total ...	Rs.	3,98,488
Rounded ...	Rs.	3,98,500

ITEM 56.—Agricultural Engineering Scheme.

Recurrent ...	Rs. 70,600 ...	Non-recurrent ...	Nil.
Total ...	„ 70,600 ...	Ultimate annual recurrent ...	Rs. 76,880

REMARKS:—The period of sanction of the Agricultural Engineering Section is due to expire during the course of the next financial year. This section was established with a view to increase cultivation by means of improved implements. The results achieved have been very considerable. The section possesses 4 tractors which plough the lands of agriculturists at reasonable rates and the staff also renders other services such as sinking of tube wells, provision of a workshop for the manufacture and repairs of implements, supply of spare parts, working of a ginning factory for maintaining purity of improved varieties of cotton, etc. It is considered necessary to continue this section and the following provision is required for the year 1941-42 :—

Agricultural Engineering Scheme.

1 Agricultural Engineer in the scale of Rs. 300—900 ...	Rs.	4,560
1 Head Clerk and Accountant in the scale of Rs. 120—170.	„	1,896
1 Assistant Agricultural Engineer in the scale of Rs. 170—340.	„	1,950
1 Agricultural Mechanical Draftsman on Rs. 200 per mensem.	„	2,400
1 Touring Mechanical Assistant in the scale of Rs. 60—5/2—90.	„	738
1 Boring Mechanic in the scale of Rs. 40—5/2—60 ...	„	572
1 Store-keeper in the scale of Rs. 25—5/2—55—E.B.—60—5/2—75.	„	855
4 Clerks in the scale of Rs. 25—5/2—55 ...	„	1,969
1 Naik on Rs. 20 per mensem ...	„	240
5 Peons on Rs. 15 per mensem ...	„	900
1 Chowkidar on Rs. 15 per mensem ...	„	180
	Rs.	16,260

Allowances, Honoraria, etc.—

Travelling Allowance	Rs.	4,000
House rent, etc.	„	350
	Rs.	4,350

Contingencies—

Non-contract contingencies ...	„	3,500
Working expenses of tractors ...	„	16,000
Working expenses of ginning factory ...	„	10,000
Working expenses of manufacturing workshop ...	„	20,500
	Rs.	50,000
Total ...	„	70,610
In round ...	„	70,600

TEM 57.—Crop Pest Section, Agricultural Research Station, Sakrand.

Recurrent	... Rs. 6,540	... Non-recurrent	...	Nil
Total	... „ 6,540	... Ultimate annual recurrent	...	Rs. 7,500

REMARKS :—The Crop Pest Section of the Agricultural Research Station, Sakrand, has been established to find out effective measures to control the damage done to crops in the Barrage area by such insect pests as cotton boll-worm, jowar and sugar-cane stem-borer, white-ants and caterpillars etc., and by such fungus diseases as wheat rust, cotton rootrot and jowar smut. The period for which this section was established will expire during the course of the next financial year and it is considered necessary to continue it further.

The following provision will be necessary for the year 1941-42 :—

1 Assistant Mycologist in the scale of Rs. 160—10—260.	... Rs.	2,175
1 Assistant Entomologist in the scale of Rs. 160—10—260.	... „	2,750
2 Non-graduate assistants in the scale of Rs. 30—5/2—60—4—100.	... „	960
1 Clerk in the scale of Rs. 25—5/2—55	... „	462
1 Peon on Rs. 16 per mensem ...	... „	192
	Rs.	6,539
	Rounded to Rs.	6,540

Grand Total—40.—Agriculture...	Recurrent	... Rs.	5,24,404
	Non-recurrent	... „	42,300

42.—CO-OPERATION.

ITEM 60.—Appointment of a clerk for the Office of the Assistant Registrar, Co-operative Societies.

Recurrent ...	Rs. 1,080	Non-recurrent ...	Nil.
Total ...	„ 1,080	Ultimate annual recurrent ...	Rs. 1,020

REMARKS :—Prior to the separation of Sind, the Co-operative Department in Sind was administered by a Deputy Registrar assisted by an Assistant Deputy Registrar. After separation, these posts were converted into those of a Registrar and Assistant Registrar respectively and some additional temporary non-gazetted establishment was also entertained. This establishment was subsequently made permanent (item 24 of the statement of new or extraordinary items of expenditure printed in the Budget Memorandum for the year 1940-41) with the exception of one post in the grade of Rs. 85—5/2—100 (old)/ Rs. 75—5/2—90 (revised). This post was allotted to the office of the Assistant Registrar on the separation of that office from that of the Registrar, and the question of making the post permanent was put off pending the issue of final orders regarding the separation of the two offices. As it has now been finally decided that the office of the Assistant Registrar should remain separate, the post in question is proposed to be made permanent.

The provision required for the year 1941-42 on this account is Rs. 1,080 at Rs. 90 per mensem.

ITEM 61.—Continuance of the temporary posts of a Sub-Auditor and his peon.

Recurrent ...	Nil.	Non-recurrent ...	Rs. 1,332
Total ...	Rs. 1,332	Ultimate annual recurrent ...	Nil.

REMARKS :—On account of heavy arrears in the audit of Co-operative Societies as a result of the increase in the number of the Societies it became necessary to create a temporary post of Sub-auditor in the grade of Rs. 85—5/2—100 (old)/Rs. 75—5/2—90 (revised). As the work continues to be heavy it is proposed to continue this post during the next financial year also. The details of the provision required are as under :—

Pay of the Sub-auditor at Rs. 90 per mensem	Rs.	1,080
Pay of the peon to the Sub-auditor at Rs. 17 per mensem ...	„	204
House rent at Rs. 3 per mensem and local allowance at Rupee 1 per mensem to the peon	„	48
Total ...	Rs.	1,332

Grand Total—42.—Co-operation ...	Recurrent ...	Rs.	1,080
	Non-recurrent ...	„	1,332

43.—INDUSTRIES.

ITEM 62.—Subsidy to the All-India Spinners' Association, Sind Branch, for the encouragement of khadi.

Recurrent ...	Nil.	Non-recurrent	Rs. 3,040
Total ...	Rs. 3,040	Ultimate annual recurrent ...	Nil.

REMARKS:—As a part of the programme of encouraging the Handloom Industry in Sind, it has been decided to give a non-recurrent grant of Rs. 3,040 to the All-India Spinners' Association, Sind Branch, to be utilized for the purpose of the Gadro Workshop producing woollens and two khadi centres, one at Ratodero and the other at Tando Adam. The details of the expenditure are as under:—

For the Gadro Workshop producing woollens.

Subsidy of one anna per rupee on production	Rs. 1,000
One Trainer to teach better spinning and carding of wool for 12 months at Rs. 30 per mensem	" 360
	Rs. 1,360

For the khadi (cotton) centres at Ratodero and Tando Adam.

Subsidy of one anna per rupee on production at the khadi centres at Ratodero and Tando Adam	Rs. 1,000
Purchase of improved spinning wheels	" 500
One person to be deputed for training in cotton spinning for six months at Rs. 30 per mensem	" 180
	Rs. 1,680
Total ...	Rs. 3,040

ITEM 63.—Grant-in-aid to Municipal Technical School, Jacobabad.

Recurrent ...	Nil.	Non-recurrent	Rs. 5,512
Total	Rs. 5,512	Ultimate annual recurrent ...	Nil.

REMARKS:—The Municipal Technical School building at Jacobabad is in a dilapidated condition and the construction of a new building is necessary. It is proposed to give a grant-in-aid of Rs. 5,000 equal to ⅓ of the actual cost of the new building, provided the Jacobabad Municipality and the Local Board each contribute a similar amount. It is also proposed to pay Rs. 512 as grant-in-aid to cover the centage charges payable by the management of the school to the Public Works Department for the scrutiny of the plans and estimates of the building.

Grand Total—43.—Industries ...	Recurrent ...	Nil.
	Non-recurrent ...	Rs. 8,552

50.—CIVIL WORKS.

ITEM 64.—Continuance of the Construction Sub-Division of the Karachi Buildings Division and the establishment appointed in that Division for works in connection with the construction of the New Government House and the Legislative Assembly Buildings.

Recurrent ...	Nil.	Non-recurrent ...	Rs. 25,989
Total ...	Rs. 25,989	Ultimate annual recurrent.	Nil.

REMARKS :—A new Construction Sub-Division was opened in the Karachi Buildings Division for work in connection with the construction of the New Government House and the Legislative Assembly Buildings. The establishment for that work was sanctioned by Gevernment piecemeal as and when required during the course of the years 1938-39 to 1940-41. As the work of the construction of the New Government House is expected to be completed by the end of the current financial year (1940-41), only the following establishment in the Sub-Division is required to be continued for the construction of the Legislative Assembly Buildings, which work will continue for the whole of the year 1941-42. Accordingly provision for the establishment in question has been made in the estimates for 1941-42 :—

1 Assistant Engineer in the scale of Rs. 250—20—750 at Rs. 530 per mensem and Compensatory Allowance at Rs. 45 per mensem plus Conveyance Allowance at Rs. 50 per mensem for 12 months + provision of Rs. 20 for increments	Rs. 7,520
2 Overseers in the scale of Rs. 60—5—100—E.B.—10—170—E.B.—10—250 for 12 months (one at Rs. 240 + Rs. 17-8-0 K. L. A. + C. A. at Rs. 3 per mensem + provision of Rs. 105 for increments and one at Rs. 150 per mensem + provision of Rs. 90 for increments + K. L. A. at Rs. 15 per mensem + C. A. at Rs. 3 per mensem)	„ 5,337
1 Temporary Draftsman in the scale of Rs. 90—5/2—140 for 12 months for Divisional Office at Rs. 90 per mensem + Rs. 12-8-0 K. L. A. + provision of Rs. 40 for increments	„ 1,270
1 Temporary Assistant Draftsman in the scale of Rs. 60—5/2—100 for 12 months at Rs. 80 per mensem + Rs. 10 K. L. A. + provision of Rs. 24 for increments + K. L. A. due to increments ...	„ 1,104
1 Tracer for Divisional Office for 12 months (Rs. 25—2—55—3—70) at Rs. 67 per mensem + Rs. 10 K. L. A.	„ 924
1 Tracer for Sub-Divisional Office (Rs. 25—2—55—3—70) for 12 months at Rs. 37 per mensem + K. L. A. of Rs. 7-8-0 per mensem + provision of Rs. 2 for increments	„ 536
1 Clerk for Divisional Office (Rs. 75—5—100) for 12 months at Rs. 100 per mensem + K. L. A. at Rs. 12-8-0 per mensem	„ 1,350
1 Sub-Divisional clerk at Rs. 50 per mensem + Rs. 7-8-0 K. L. A. for 12 months	„ 690
1 Typist for Divisional Office (Rs. 30—5/2—70) for 12 months at Rs. 45 per mensem + Rs. 7-8-0 K. L. A.	„ 630
4 Maistries in the scale of Rs. 30—5/2—80 for 12 months (one at Rs. 80 + Rs. 10 K. L. A. per mensem, two at Rs. 70 per mensem each + Rs. 10 K. L. A. and one at Rs. 50 per mensem + Rs. 7-8-0 K. L. A.)	„ 3,690
4 Muccadams for 12 months (two at Rs. 35 per mensem each and two at Rs. 30 per mensem each) for 12 months	„ 1,560
1 Telephone Operator (Rs. 25—5/2—35) for 12 months at Rs. 25 per mensem + K. L. A. Rs. 5 per mensem + provision of Rs. 10 for increments	„ 370
1 Peon at Rs. 16 + K. L. A. Rs. 2 + Rs. 4 House Rent Allowance ...	„ 264
2 Khalasis under Assistant Engineer at Rs. 16 + Rs. 2 K. L. A. + Rs. 4 House Rent Allowance for 12 months	„ 528
1 Chowkidar for 12 months at Rs. 16 + Rs. 2 K. L. A.	„ 216
Total ...	Rs. 25,989

ITEM 65.—Continuance of the additional appointment of one Assistant Engineer in the Road Development Scheme.

Recurrent	... Nil.	Non-recurrent	... Rs. 3,620
Total	... Rs. 3,620	Ultimate annual recurrent.	Nil.

REMARKS:—Provision for the appointment of one Assistant Engineer for the Construction Sub-Division No. III was made in the Budget Estimates of 1940-41. The continuance of the post in question for the year 1941-42 is considered necessary, in view of the fact that the work on the roads included in the second programme will be started, and the work remaining to be done on some of the roads provided in the Smaller Road Programme which cannot be completed during the current year has to be completed. In the circumstances provision for the appointment of one Assistant Engineer who has now been placed in-charge of the Road Construction Sub-Division No. III has been made in the estimates for 1941-42:—

1 Assistant Engineer for 12 months in the scale of Rs. 170—10—250—E. B.—15—400—E. B.—20—500 at Rs. 180 + provision of Rs. 50 for increments	Rs. 2,210
Permanent travelling allowance	" 810
Ordinary travelling allowance	" 600
Total ..	Rs. 3,620

ITEM 66.—Continuance of the appointments of one Overseer and one Khalasi in the Special Road Division.

Recurrent	... Nil.	Non-recurrent	... Rs. 2,090
Total	... Rs. 2,090	Ultimate annual recurrent.	Nil.

REMARKS:—Owing to the increase in road construction work in the Road Development Scheme, provision for one Overseer and a Khalasi under him was first made in the estimates of 1938-39. For the same reasons provision for the above appointments was repeated in the estimates for 1939-40 and 1940-41. The improvement work on the roads included in the second programme will be started during the next year, and the continuance of the services of the Overseer and a Khalasi under him is therefore necessary. Accordingly provision for the Overseer and a Khalasi under him at the rates of pay shown against each, has been made in the estimates for 1941-42:—

1 Overseer for 12 months (Rs. 60—5—100—E. B.—10—170—E. B.—10—250) at Rs. 120 per mensem + provision of Rs. 80 for increments	Rs. 1,520
1 Khalasi for 12 months at Rs. 15 per mensem	" 180
	Rs. 1,700
Provision for travelling allowance of Overseer	" 390
Total ...	Rs. 2,090

ITEM 67.—Continuance of the post of a Store-keeper (Rs. 30—4—90) at Rs. 90 per mensem and Karachi Local Allowance at Rs. 12-8-0 per mensem in the office of the Electrical Advisor to Government and Electrical Inspector in Sind.

Recurrent	... Rs. 1,230	Non-recurrent	... Nil.
Total	... " 1,230	Ultimate annual recurrent.	Rs. 930

REMARKS:—The post of Store-keeper for the Electrical Advisor's office was first sanctioned by Government in October 1939 for the period ending 29th February 1940. The post has, however, been continued for a further period of one year ending 28th February 1941. As the work in connection with the

purchase of materials, etc., has considerably increased and is expected to continue, it is considered that the post of the Store-keeper for the Division is required indefinitely. Accordingly provision for the post of Store-keeper has been made as a *recurring charge* from 1941-42.

ITEM 68.—Continuance of the post of a Second Subdivisional Clerk (Rs. 25—5/3—75) at Rs. 30 per mensem in the Lower Begari Sub-Division of the Begari Canals Division (Northern Sind Circle).

Recurrent	.... Rs.	360	Non-recurrent ...	Nil.
Total	... „	360	Ultimate annual recurrent...	Rs. 504

REMARKS:—The appointment of a Second Sub-divisional Clerk for the Lower Begari Sub-Division of the Begari Canals Division was sanctioned by Government in April 1940 for a period of 6 months in the first instance to cope with the additional work in connection with the Kaureja Project and the heavy programme of works in the Sub-Division. The appointment has further been continued up to the end o f28th February 1941. The work in the Sub-Division has considerably increased and one Sub-divisional Clerk is hardly able to cope with the work. Accordingly provision for the post of a Second Sub-divisional Clerk has been made as a *recurring charge* from 1941-42.

ITEM 69.—Additional demand for Tools and Plant.

Recurrent ...	Nil.	Non-recurrent ...	Rs. 20,850
Total	... Rs. 20,850	Ultimate annual recurrent ...	Nil.

REMARKS:—The additional demand for 'Tools and Plant' is mainly due to the purchase of some tools urgently required and for the purchase of stores in excess of the anticipated requirements with a view to avoid any shortage later on in view of the uncertain conditions of communications due to war.

ITEM 70.—Continuance of the Mechanical Division.

Recurrent ...	Nil.	Non-recurrent	... Rs. 27,411
Total	... Rs. 27,411	Ultimate annual recurrent ...	Nil.

REMARKS:—The Mechanical Division has been organized from 1st March 1939 into a single unit by amalgamation of the Mechanical Division and the Dragline Stores and Workshop Sub-Division, and is at present functioning as the office of the Mechanical Engineer in Sind. The Workshop attached to the Mechanical Division is running three shifts and the work of stock purchases and issues has increased too much as 15 dragline machines are in commission. The Workshop is doing much useful work and the maintenance of the Government Workshop has a very salutary effect in preventing exhorbitant charges by private firms, who realize that any attempt to quote excessive rates for mechanical work, will result in the work being done departmentally. Besides controlling the Workshop, the Division is responsible for the inspection of the Barrage regulator and canal gates, as well as for the inspection of all road making machinery and working of the dragline machinery throughout Sind. The sanction for the continuance of this Division will expire on 28th February 1941 and there is no sign of the mechanical work abating.

In view of the above reasons the continuance of the Mechanical Division is considered necessary and accordingly provision of Rs. 27,411, as detailed below has been made in the estimates for 1941-42:—

	Rs.
1 Mechanical Engineer at Rs. 1,125 per mensem for 12 months ...	13,500
1 Mechanical Supervisor (Rs. 110—5—180) at Rs. 115 per mensem for 12 months + provision of Rs. 38 for increments	1,418

	Rs.
1 Divisional Accountant at Rs. 260 per mensem for 12 months plus provision of Rs. 77 for increments	3,197
1 Clerk (Rs. 75—5—100) at Rs. 100 per mensem for 12 months ...	1,200
3 Clerks in the grade of Rs. 30—5/2—50—E.B.—5/2—70 or 25—5/2—50—E.B.—5/2—65 (two at Rs. 30 per mensem each for 12 months and one Sub-Divisional clerk who is retained in this Division in place of one appointment of clerk in the grade of Rs. 30—5/2—70, at Rs. 45 per mensem for 12 months	1,260
1 Storekeeper (Rs. 30—4—90) at Rs. 90 per mensem for 12 months...	1,080
3 Peons (one at Rs. 16 per mensem and two at Rs. 15 per mensem each for 12 months)	552
1 Khalasi at Rs. 15 per mensem for 12 months	180
1 Post Runner at Rs. 15 per mensem for 12 months	180
Provision for travelling allowance...	2,800
Provision for contingencies	2,044
Total ...	27,411

Grand Total—50.—Civil Works ...	Recurrent ... Rs.	1,590
	Non-recurrent ... ,,	79,960

57.—MISCELLANEOUS.

ITEM 71.—Grant to the St. John's Ambulance Association, Karachi.

Recurrent ...	Nil.	Non-recurrent ...	Rs. 1,000
Total ...	Rs. 1,000	Ultimate annual recurrent ...	Nil.

REMARKS :—This institution is rendering very useful service to the public and the Legislative Assembly had approved of a non-recurring grant-in-aid of Rs. 1,000 to the institution for the year 1940-41. In view of the continued usefulness of this institution, it is proposed to give it a grant-in-aid of Rs. 1,000 for the next year also.

ITEM 72.—Grant to the Young Women's Christian Association, Karachi.

Recurrent ...	Nil.	Non-recurrent	Rs. 500
Total ...	Rs. 500	Ultimate annual recurrent ...	Nil.

REMARKS :—The Young Women's Christian Association is open to women of all communities and its activities in the social service sphere tend to promote intercommunal harmony. The Association, therefore, deserves financial encouragement and it is accordingly proposed to give it a non-recurring grant of Rs. 500.

Grand Total—57.—Miscellaneous ...	Recurrent ...	Nil.
	Non-recurrent ...	Rs. 1,500

68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE.

OTHER THAN LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT.

(ii) Unproductive.

NORTHERN SIND CIRCLE.

SHIKARPUR CANALS DIVISION.

Mahiwah and Branches.

ITEM 73.—Remodelling Kander Branch and excavating New Minor *ex* Kander Branch mile 16/3.

Recurrent ...	Nil.	Non-recurrent ...	Rs. 30,000
Total ...	Rs. 30,000	Ultimate annual recurrent...	Nil.

REMARKS:—The area settled on the tail reach of Kander Branch and Masuwah is not satisfactorily developing on account of lengthy water-courses and it is proposed to provide a minor to feed this area. The works outlay is estimated at Rs. 30,719.

SOUTHERN SIND CIRCLE.

KARACHI CANALS DIVISION.

Pinyari Canal.

ITEM 74.—Pinyari Remodelling Project.

Recurrent ...	Nil.	Non-recurrent ...	Rs. 7,00,000
Total ...	Rs. 7,00,000	Ultimate annual recurrent.	Nil.

REMARKS:—A project for excavating Daro Branch *ex* the Pinyari Canal, to take over all Canals of the Indus Canal Left Bank System in the Karachi Canals Division, and estimated to cost Rs. 2,49,216 (works outlay) was sanctioned, and the work was permitted to be started during the year 1938-39. In the next year, it was decided that the Daro Branch should be extended to take over all Canals up to Khanto including Gungri Canal and Sattah Canal System. The projects for improving the latter two Canals, estimated to cost Rs. 5,77,989 (works outlay) and Rs. 2,09,529 (works outlay) respectively, were merged in the comprehensive scheme, estimated to cost Rs. 18,47,783 (works outlay) which is in progress.

It is now considered necessary that after the excavation of the Daro Branch, all Canals taking off it should be remodelled and provided with pakka sluices. The drainage system between the Daro Branch and its branches and Pinyari Canal and its other branches have no free tail at present, with the result that the lands settled on the canals get submerged. It is therefore proposed to give a free tail to the drainage system without interfering with the working of the Canals.

It is also considered necessary to separate the Gungri Canal from the Pinyari Canal System, as, if this is not done, the Gungri Canal, which will get a higher water level from the Daro Branch, will cause an afflux in the Pinyari, and flatten out the already flat gradient in the Pinyari between Mirkhana and tail of Pinyari resulting in the Pinyari silting very badly.

Inspite of ample water being available at the head of the Pinyari Canal, the tail is suffering due to the middle reach of the Canal running very zig zag through low lying land. Though water is cut off at two cross regulators, it cannot be admitted in the canal for fear of dangerous breaches. It is therefore also necessary to remove the bends to have a higher level of water, and thus remove the deficiency in the tail.

A comprehensive scheme, estimated to cost Rs. 34,80,148 (works outlay) has been prepared which, in addition to all the above works, includes the following works in progress :—

Serial No.	Name of work.	Estimated cost.	
		I—Works.	Including centage charges.
		Rs.	Rs.
1	Pinyari Improvements Project No. 1 ...	15,000	19,490
2	Pinyari Improvements Project No. 2 ...	37,593	48,846
3	Excavating Daro Branch	18,47,783	24,00,917
4	Extending Pirani Chhandan for draining of Pancho water of Sattah Canal.	7,292	9,475
5	Improvements to Sukhat Falak-Nagan Chhandan between Pinyari main and Daro Branch.	17,953	23,335

A sum of Rs. 7,00,000 is required for expenditure on the scheme during 1941-42, in addition to Rs. 4,63,700 required for the above mentioned works in progress.

Total, 68.—Construction of Irrigation, etc. Other than Lloyd Barrage and Canals Construction Project. { Recurrent .... Nil. / Non-recurrent ... Rs. 7,30,000

STATEMENT G.

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR

1941-42.

L (IV) 2787—41

Abstract of demands for New Major Works for the year 1941-42 under the major head "50.—Civil Works."

General Administration ...	... Voted	...	Rs.	18,220
Jails and Convict Settlements	... "	...	"	60,650
Medical	... "	...	"	39,515
Agriculture	... "	...	"	15,570
Stationery and Printing ...	... "	...	"	2,96,330
	Total	...	Rs.	4,30,285

List of New Major Works provided in the Budget for 1941-42
(50—Civil Works).

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
1	2	3	4	5	6
		GENERAL ADMINISTRATION.	Rs.	Rs.	
		Revenue Department.			
1. Northern Dadu.	Larkana ..	Constructing three cells in continuation of existing jail in the compound of kardarate at Larkana.	18,221	18,220	The authorized accommodation of this sub-jail is only for 72 prisoners, but the number of prisoners is generally above that figure. On account of the insufficient accommodation, great inconvenience is being felt when extra prisoners are accommodated in the sub-jail especially during summer. The Jail Committee have also strongly recommended the extra accommodation.
		JAILS AND CONVICT SETTLEMENTS.			
		Home Department.			
2. Shikarpur Canals.	Shikarpur.	Construction of Sub-Jail at Shikarpur.	22,152	22,150	There is no Sub-Jail at Shikarpur and the under-trial prisoners of the Shikarpur Courts are sent to and brought from Sukkur District Prison every day. As this arrangement is both inconvenient and expensive, the construction of a new Sub-Jail at Shikarpur appears to be very necessary.
3. Electrical Division.	Hyderabad	Electric installations in the non-residential buildings of the Hyderabad Central Prison.	22,500 Approximately.	22,500	These works are considered necessary for the maintenance of discipline in these jails.
4. Electrical Division.	Karachi ...	Electric installations in the non-residential buildings of the Karachi District Prison.	16,000 Approximately.	16,000	
		MEDICAL.			
		General Department.			
5. Hyderabad	Hyderabad	Additions and alterations to the Civil Hospital, Hyderabad.	......	22,720	These works are necessary from the administrative point of view.
6. Hyderabad	Hyderabad	Additions and alterations to the Mental Hospital, Hyderabad.	......	16,795	
		AGRICULTURE.			
		Revenue Department.			
7. Northern Dadu, Larkana.	Dokri ...	Electric installation in Agriculture buildings.	15,570	15,570	The electric motor which was sanctioned by Government had already been purchased. The proposed work is now required to provide electricity for lighting etc., and also for conducting experiments in the Laboratories. Meters will be installed in the residential quarters and the occupants will be charged 6 annas per unit for electric energy consumed.
		STATIONERY AND PRINTING.			
		General Department.			
8. Karachi Buildings.	Karachi ...	Constructing new Government Press Building, Superintendent's quarters, out-houses, etc.	About 2,96,334	2,96,330	The Government Press at Karachi is at present housed in a very inadequate and unsatisfactory building. The Press has, since the separation of Sind from Bombay Presidency, been sufficiently expanded and is still in the process of expansion. The work of the Press is such that it cannot be suitably accommodated in a building intended for other purposes. It is therefore very necessary to have a separate building for the efficient and economical functioning of the Press.

[P. T. O.

NOTE.—The following three new major works have not been shown in the above list as they were included in the List of New Major Works at page 153 (items 2, 3 and 4) of the Blue Book for 1939-40 and already brought to the notice of the Legislative Assembly :—

Executive Division.	Locality.	Name of work.	Amount of estimate.	Provision made in the Budget for 1941-42.
			Rs.	Rs.
		General Administration, Revenue Department.		
1. Shikarpur Canals .	Shikarpur ...	Constructing a new bungalow with out-houses and office for the Assistant Collector and Sub-Divisional Magistrate, Shikarpur.	29,531	29,500
2. Begari Canals ...	Jacobabad ...	Construction of New Residency Building	42,000	41,000
		Police, Home Department.		
3. Hyderabad ...	Hyderabad...	Construction of a bungalow for the District Superintendent of Police, Hyderabad.	27,450	27,500
			Total Rs. ...	98,000

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